



# CITY OF POQUOSON, VIRGINIA

## Adopted Annual Financial Plan

### Fiscal Year July 1, 2009 - June 30, 2010



The FY 2010 budget was adopted on May 21, 2009. The real estate tax rate was proposed at \$.87 per \$100 of assessed value but was reduced to \$.81 cents per \$100 of assessed value.

The differences between the proposed budget and the adopted budget are reflected below. These changes have been made throughout the budget document except for the Executive Summary which is based on the Proposed Budget.

Some of the most significant changes include the implementation of ambulance fees for nine months, the restructuring of debt to eliminate the use of fund balance in the General Fund and in the Utilities Fund and the anticipated use of federal stimulus funds for road and highway resurfacing. The most significant changes in expenditures in the general fund were the elimination of three vacant positions, six unfilled retirements and the elimination of four full time positions. The vacant positions include an engineer, economic development director and equipment operator. The retirement positions include a fire captain, inspector, engineer, public works director and in the police department, supervisor of support services and one clerical staff. The eliminated positions include the appraiser, an inspector, the deputy emergency management coordinator and a mechanic was eliminated in the Fleet Fund.

## **GENERAL FUND**

### **Revenue:**

Decrease Real Estate tax from \$.87 to \$.81 per \$100 assessed value	\$ (712,705)
Increase in Personal Property Tax	80,000
Increase in Local Taxes	21,500
Implementation of EMS charges for nine months	175,000
Reduction in State 599 Funds	(10,422)
Increase in use of State Highway funds in the general fund	150,000
Decrease in use of Fund Balance	<u>(356,326)</u>
Total General Fund Revenue Changes	\$ <u>(652,953)</u>

### **Expenditures:**

Decrease in City Manager	\$ (23,200)
Increase in Independent Auditor	6,000
Decrease in Assessor/Equalization Board	(59,110)
Increase in Risk Management	112,279
Decrease in Police	(115,557)
Decrease in Fire	(23,572)
Decrease in Inspections	(68,544)
Decrease in Engineering	(27,803)
Decrease in Public Works	(102,031)
Decrease in General Properties	(33,718)
Increase in Social Services	34,500
Increase in Economic Development	20,000
Decrease in Community Development	(8,000)
Decrease in Transfers Out—Debt Service Fund	<u>(364,197)</u>
Total General Fund Expenditure Changes	\$ <u>(652,953)</u>

**DEBT SERVICE****Revenue:**

Decrease in Transfer from General Fund	\$ (364,197)
Total Debt Service Fund Revenue Changes	\$ <u>(364,197)</u>

**Expenditures:**

Decrease in School Debt	\$ (37,087)
Decrease in City Debt	\$ <u>(327,110)</u>
Total Debt Service Fund Expenditure Changes	\$ <u>(364,197)</u>

**CAPITAL PROJECTS FUND****Revenue:**

Decrease in State Highway Funds	\$ (150,000)
Total Capital Projects Fund Revenue Changes	\$ <u>(150,000)</u>

**Expenditures:**

Decrease in Street and Drainage	\$ (150,000)
Total Capital Projects Fund Expenditures Changes	\$ <u>(150,000)</u>

**UTILITY FUND****Revenue:**

Decrease in Use of Retained Earnings	\$ (324,949)
Total Utility Fund Revenue Changes	\$ <u>(324,949)</u>

**Expenditures:**

Decrease in Debt Service	\$ (324,949)
Total Utility Fund Expenditure Changes	\$ <u>(324,949)</u>

**FLEET FUND****Revenue:**

Decrease in Service Fee Revenue	\$ (55,293)
Total Fleet Fund Revenue Changes	\$ <u>(55,293)</u>

**Expenditures:**

Decrease in Personal Services	\$ (55,293)
Total Fleet Fund Expenditure Changes	\$ <u>(55,293)</u>

**ORDINANCE NO. 1327**

**AN ORDINANCE TO APPROPRIATE FUNDS TO THE VARIOUS  
GOVERNMENTAL FUNDS OF THE CITY OF POQUOSON, VIRGINIA  
FOR FY 2009-2010**

**BE IT ORDAINED** by the Council of the City of Poquoson, Virginia:

**Section 1:** That this ordinance shall be known as the Budget Appropriation Ordinance for the City of Poquoson for FY 2009-2010.

**Section 2:** That the following sums be and the same hereby are appropriated to the following governmental funds for FY 2009-2010.

**GENERAL FUND**

Revenue and Transfers In	<u>\$23,007,091</u>
<b>Expenditures and Transfers Out</b>	
Legislative	66,460
General Administration	1,785,484
Elections	132,700
Public Safety	5,671,474
Public Works	1,752,692
Health & Welfare	1,098,240
Parks, Recreation & Cultural	1,005,000
Community Development	474,980
Nondepartmental	143,490
Contribution to Poquoson City Schools	8,334,090
Transfers Out – Debt Service Fund	2,411,481
Transfers Out – Solid Waste Fund	45,000
Transfers Out – Parks & Recreation Fund	46,000
Contribution To Industrial Development Authority	<u>40,000</u>
<b>TOTAL APPROPRIATION</b>	<u>\$23,0071,091</u>

**DEBT SERVICE FUND**

Revenues and Transfers In	<u>\$2,559,611</u>
Expenditures	<u>\$2,559,611</u>

### **CAPITAL FUND**

Revenues and Transfers In	<u>\$242,000</u>
Expenditures	<u>\$242,000</u>

### **SOLID WASTE FUND**

Revenues and Transfers In	<u>\$812,280</u>
Expenditures	<u>\$812,280</u>

### **UTILITIES FUND**

Revenues	<u>\$2,299,686</u>
Expenditures and Transfers Out	<u>\$2,299,686</u>

### **PARKS AND RECREATION FUND**

Revenues	<u>\$381,610</u>
Expenditures	<u>\$381,610</u>

### **FLEET FUND**

Revenues	<u>\$716,846</u>
Expenditures	<u>\$716,846</u>

**Section 3:** That of the total sum of \$23,007,091 appropriated in the General Fund, \$22,577,091 shall be appropriated from the General Fund Revenues, \$130,000 shall be transferred in from the City's Utilities Fund and \$300,000 shall be transferred from the School Board.

**Section 4:** That of the total sum of \$2,559,611 appropriated in the Debt Service Fund \$2,411,481 shall be transferred in from the City's General Fund and \$148,130 shall be transferred from Debt Reserve.

**Section 5:** That of the total sum of \$242,000 appropriated in the Capital Fund, \$242,000 shall be appropriated from Capital Fund Revenues.

**Section 6:** That of the total sum of \$812,280 appropriated in the Solid Waste Fund, \$753,280 shall be appropriated from Solid Waste Fund Revenues, \$45,000 shall be transferred in from the City's General Fund and \$14,000 shall be used from the Unrestricted Net Assets.

**Section 7:** That of the total sum of \$2,299,686 appropriated in the Utilities Fund, \$1,657,444 shall be appropriated from Utilities Fund Revenues and \$642,242 shall be used from the Unrestricted Net Assets.

**Section 8:** That of the total sum of \$381,610 appropriated in Parks and Recreation Fund, \$335,610 shall be appropriated from Parks and Recreation Fund Revenues and \$46,000 shall be transferred in from the City's General Fund.

**Section 9:** That of the total sum of \$716,846 appropriated in the Fleet Fund, \$772,139 shall be appropriated from Fleet Fund revenues.

**Section 10:** That this ordinance shall be in effect on and after July 1, 2009.

ATTESTE:

  
Victoria H. Diggs, Deputy City Clerk

ADOPTED: May 21, 2009

  
Gordon C. Helsel, Jr., Mayor

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**CITY OF POQUOSON, VIRGINIA  
ADOPTED ANNUAL FINANCIAL PLAN  
FISCAL YEAR 2010**

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### **CAPITAL PROJECTS FUND**

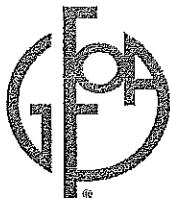
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The Government Finance Officers Association of the United States and Canada (GFOA) presented the City of Poquoson an Award for Distinguished Budget Presentation for the Fiscal Year Beginning July 1, 2008. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications medium.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Poquoson  
Virginia**

For the Fiscal Year Beginning

**July 1, 2008**

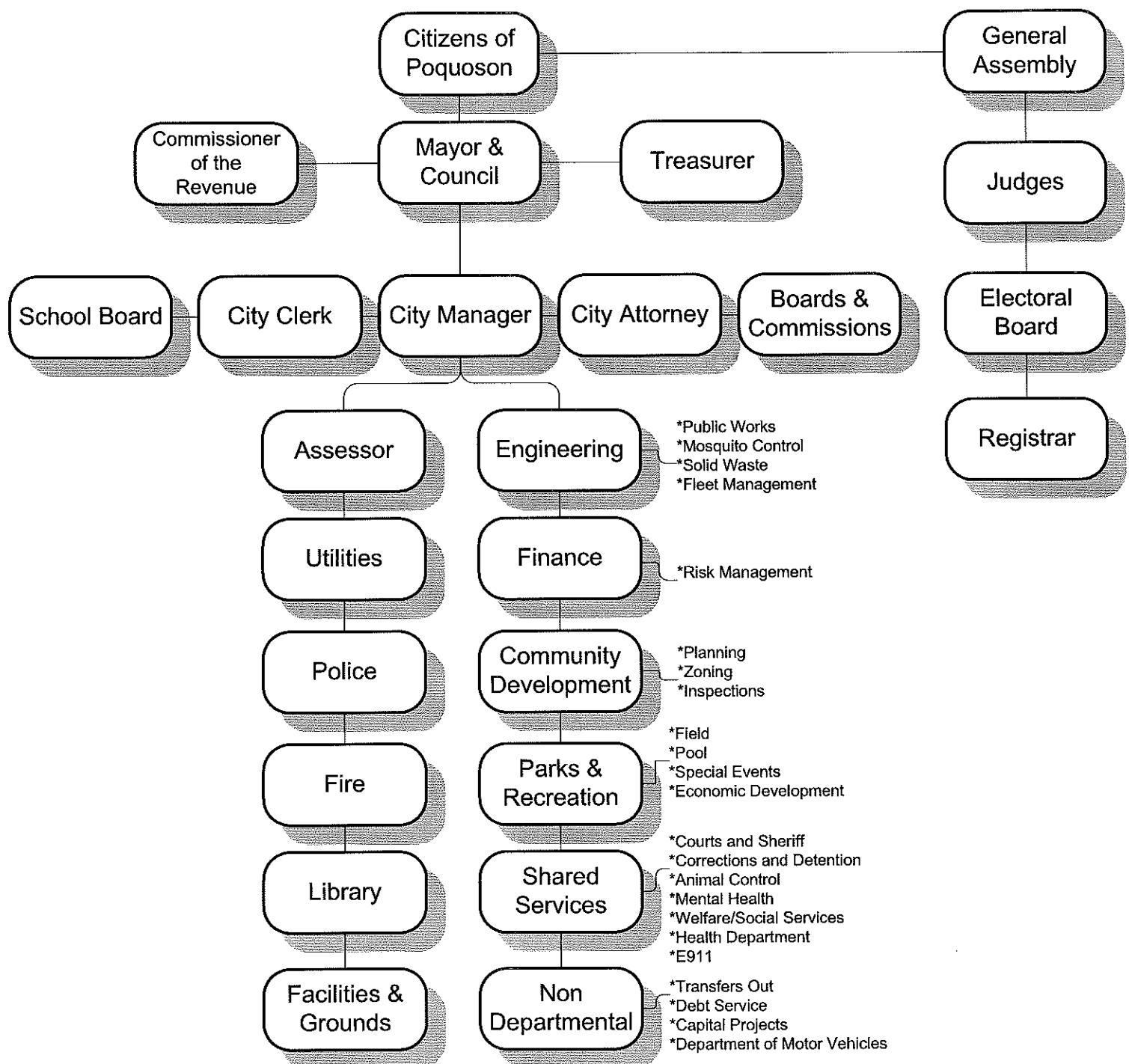
A handwritten signature in black ink, appearing to read "Tim L. Rutt".

President

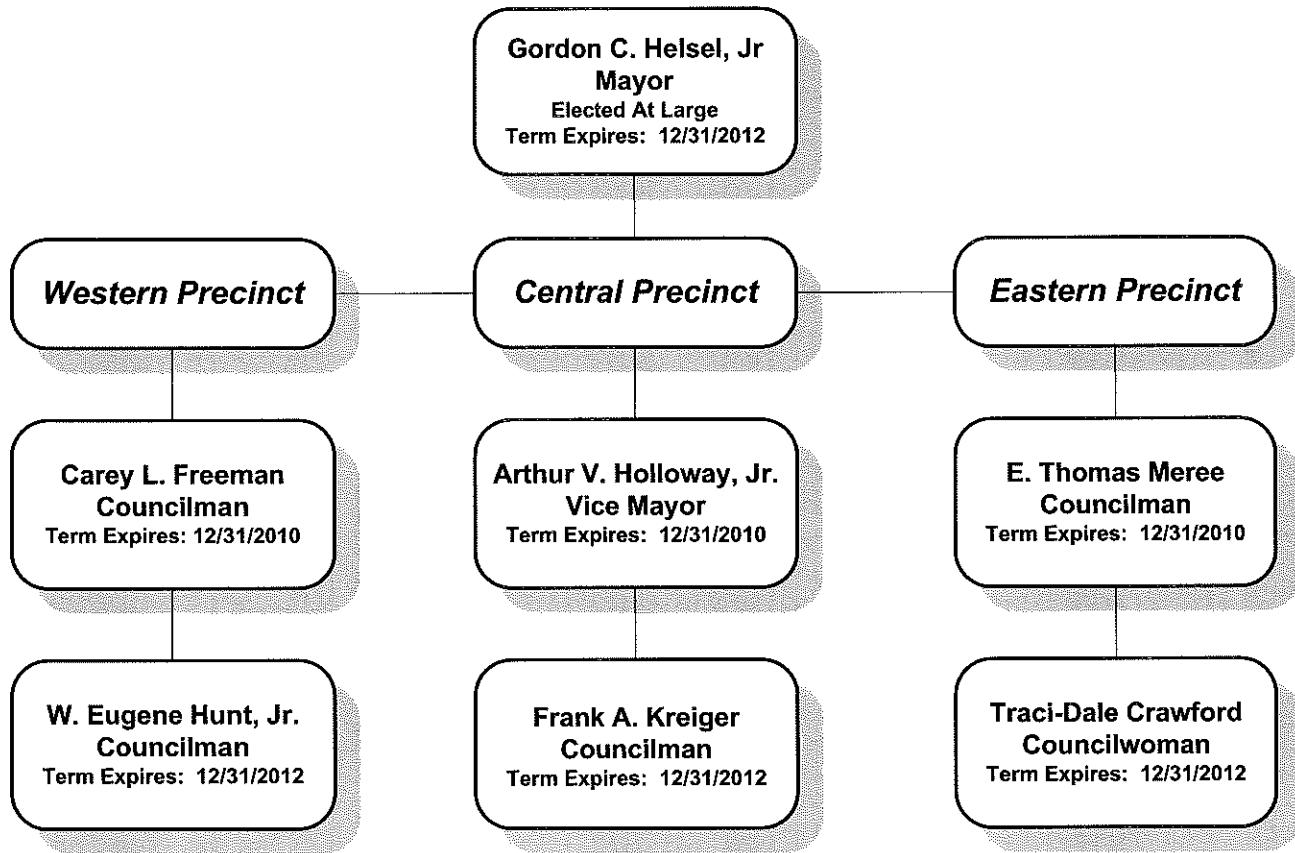
A handwritten signature in black ink, appearing to read "Jeffrey P. Evans".

Executive Director

**CITY OF POQUOSON, VIRGINIA**  
**CITY GOVERNMENT ORGANIZATIONAL CHART**



# POQUOSON CITY COUNCIL



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- **Council Goals**
- **The Budget in Brief**
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# Executive Summary

*Fiscal Year July 1, 2009 to June 30, 2010*

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April 13, 2009

## Introduction

Honorable Mayor and Members of City Council  
Poquoson, Virginia:

The following Annual Financial Plan is hereby submitted in accordance with the requirements of the Charter of the City of Poquoson, Virginia, Article V.

The Executive Summary is a general overview of the Annual Financial Plan for Fiscal Year 2010 for the City of Poquoson. The summary provides a quick overview of the fiscal plans of the City for the upcoming fiscal year. It highlights some of the more significant items in the City's budget and addresses some of City Council's goals. The information following the Executive Summary has a considerable amount of detail for those who desire a more thorough review of the budget document.

The General Fund is the primary focus of the Executive Summary. This is the primary operating fund of the City and is used to account for most of the City's financial resources. The spending requirements of this fund determine the rates of local taxation.

In addition, budgets have been prepared for the Debt Service Fund, the Capital Projects Fund, the Special Revenue Fund, the Solid Waste Enterprise Fund, the Utilities Enterprise Fund, Parks and Recreation Enterprise Fund, and the Fleet Management Internal Service Fund.

The proposed budget is available for public review in the City Manager's Office, the City Library, and online at [www.poquoson-va.gov](http://www.poquoson-va.gov).

## Council Goals

City Council held a budget work session on February 23, 2009, where projected revenues were given to council. The following revenue projections were discussed:

- FY 2010 is a reassessment year. Initially preliminary estimates for the reassessment were decreasing due to housing sales. Since then, an overall flat assessment is estimated resulting in a lower local revenue increase than experienced in the past.
- Personal property tax and other local taxes have large decreases due to the reduction of assessed value of personal property and a reduction in the purchase of newer property due to the decline in the economy.
- A decrease in State revenues which is offset by mandated expenditures in various departments and outside agencies.

Council was also aware of several large expenditures facing the City in FY 2010.

- The Schools were requesting level local funding of \$8,334,090.
- Additional debt payments were issued to complete the financing plan for the new elementary school, fire station # 1, and other capital improvement projects.
- Permanent financing for the Poquoson Elementary School of \$2.4 million dollars needs to be addressed.
- The Utilities Fund is expected to incur large expenditures to comply with the regional DEQ mandated consent order.

Based on a small increase in revenue and some upcoming large expenses, Council set the following goals for FY 2010:

### **Minimize Tax and Fee Increases:**

With no growth in assessments, Council directed staff to develop a budget keeping the real estate tax rate and other fees as low as possible. This budget has been prepared with the real estate tax rate of \$.87 per \$100 assessed value, for an increase of \$.06 from FY 2009. In FY 2008 it was recommended by our financial advisors to increase the real estate tax rate two cents which would have completed the financing plan for the construction projects. The debt affordability analysis plan encompassed all City and School debt. In the Solid Waste fund, a rate increase of \$2 to \$16 depending on the plan for the cart/containers is recommended along with increases for the pickup of bulky items and landscaping debris. All other taxes and fees have been held level.

### **Address Operating Needs:**

Due to minimal increases in population and a decrease in revenues, Council requested staff to review the staffing and equipment needs of all departments.

## Council Goals (Continued)

### Address Use of Cash Reserves:

FY 2009 was the first full year of the new Solid Waste container/cart program. In FY 2010, the Solid Waste program has proposed increased fees to help minimize the transfer from the General Fund. A transfer of \$45,000 from the General Fund is recommended. More details of this program, are located under the Solid Waste section of the summary.

The Utilities Fund has had large fluctuations in cash over the last few years. Several years ago the City extended sewer and it became mandatory for citizens to connect to the system. Sewer extension was costly to the City and increased the debt service of that fund significantly, as well as increased operational costs. The debt service and increased operational costs of this fund have made it more difficult to balance this budget. In FY 2006, the billing cycle changed from quarterly to bi-monthly so that cash flow remains relatively even. Planned use of excess cash reserves has been allowed to keep utility fees as low as possible. For FY 2010, it is proposed to use reserves to offset non-cash depreciation and amortization charges.

The Parks and Recreation Enterprise Fund has been experiencing on-going deficits. Council's goal is to keep recreational fees affordable for all citizens while maintaining existing recreational programs; however, historically this fund incurs deficits each year. The FY 2010 budget provides a \$46,000 transfer from the General Fund to the Parks and Recreation Fund. Of that, \$21,050 will help supplement user fees for programs and \$24,950 for pool operations.

### Maintain Quality Schools While Controlling School Spending:

Poquoson prides itself in maintaining quality schools and having test scores that are top in the State. The Council has committed to continue to provide basic funding for school operations. This budget addresses the School's decrease in funding from the State while keeping instruction at the highest level. The FY 2010 proposed local funding of \$8,334,090 is level from the previous year. Costs of construction of the new elementary school building, equipment, furnishings, and demolition of the existing elementary school have increased to \$20,000,000. The academic year 2009-2010 began in the new facility.

### Budget Policies:

A brief summary of the City's Financial Planning, Revenue, Expenditure, Fund Balance Reserve, Debt, and Investment Policies are included in the General Information section describing the budget process. These policies guide the City in the development of the City's Annual Financial Plan.

## The Budget in Brief

The total revenue budgeted for FY 2010 by fund is as follows:

General Operating	\$23,303,718
Use of Fund Balance	<u>356,326</u>
General Operating Fund	\$23,660,044
Debt Service	2,775,678
Use of Debt Reserve	<u>148,130</u>
Debt Service Fund	2,923,808
Capital Projects Fund	392,000
Special Revenue Fund	-
Solid Waste Fund	812,280
Utilities Fund	2,624,635
Parks and Recreation Fund	381,610
Fleet Management Fund	<u>772,139</u>
Revenues & Transfers In	31,566,516
Less Interfund Transfers	<u>( 2,996,678)</u>
Total Revenues	<u>\$28,569,838</u>

The total expenditures budgeted for FY 2010 by fund is as follows:

General Operating Fund	\$23,660,044
Less Interfund transfers:	
Debt Service	(2,775,678)
Solid Waste	(45,000)
Parks and Rec	<u>(46,000)</u> (2,866,678)
Debt Service Fund	2,923,808
Capital Projects	392,000
Special Revenue Fund	-
Solid Waste Fund	812,280
Utilities Fund	2,624,635
Less Interfund transfers:	
General Fund	<u>(130,000)</u> (130,000)
Parks and Recreation Fund	381,610
Fleet Management Fund	<u>772,139</u>
Total Expenditures	<u>\$28,569,838</u>

### General Fund

#### Revenues by Category:

The General Fund derives its revenue from a variety of sources as the pie chart on page vi illustrates. The largest source is from general property taxes, which includes real estate taxes, personal property taxes, public service corporation taxes, delinquent taxes, and penalties and interest.

The City expects to receive \$14,257,000 in real estate tax revenue in FY 2010. Real estate taxes are projected to increase \$926,000 or 7% over the FY 2009 estimate. The following factors make up the change in real estate:

- Growth projections for FY 2010 are based on twenty homes valued at \$350,000 and other improvements to be built throughout the year, or \$8,400,000 new residential assessments. Growth will bring approximately \$28,900 of additional tax revenue during FY 2010.
- The proposed real estate tax rate is \$0.87 per \$100 of assessed value, which is an increase from the previous year.

## General Fund (*Continued*)

### Revenues by Category: (Continued)

Public services corporation taxes is expected to be \$110,000, a decrease of \$16,000. Revenues will be lower based on the lower value.

Personal property taxes and the State Personal Property Tax Relief Act (PPTRA) are projected to be \$3,753,431, a \$600,000 or 24.7% decrease from the FY 2009 estimate. PPTRA established a statewide program by which the Commonwealth of Virginia was to provide relief for owners of personal use motor vehicles from personal property taxation. Due to soaring costs associated with PPTRA, the 2004 and 2005 General Assembly sessions made significant changes to PPTRA. The changes include converting the program from an entitlement program to a block grant formula that caps statewide relief to local governments at \$950 million annually. The cap for Poquoson as identified by the State Auditor of Public Accounts for Personal Property Tax Relief is \$1,923,431.

The City adopted the "specific relief" method of computing and reflecting tax relief. The "specific relief" method allows a set single tax rate and applies tax relief at a specific percentage to each qualifying vehicle. One hundred percent of the personal property tax will continue to qualify for tax relief for qualifying personal use vehicles used for non-business purposes with a value of one thousand dollars (\$1,000) or less. Tax relief percentage will be at 60% for calendar year 2009. For calendar year 2008, the percentage was 50%.

Since not all personal property is affected by PPTRA, the City has estimated that citizens and businesses will pay 49% of personal property tax in FY 2010. FY 2010 budget for local tax is \$1,830,000 and State non-categorical aid remains level at \$1,923,431. In FY 2009, the citizens and businesses are expected to pay 55% of the personal property tax.

The proposed personal property tax rate is \$4.15 per \$100 of assessed value, which is the same rate as FY 2009 and FY 2008.

The General Fund also realizes revenue from a variety of smaller local taxes such as local sales tax, communication sales and use tax, meals tax, consumer utility tax, and business licenses. The total of \$2,484,500 other local taxes accounts for 11% of total general fund revenues and is expected to decrease by \$53,000 or 2.1% from the FY 2009 estimate.

Other local revenue totals \$343,600 and includes permits; licenses and fees; fines and forfeitures; interest on investments; rental of property; charges for services; and miscellaneous revenue. The 17% decrease from FY 2009 is from decreased earnings on investments and decreases in permits, licenses and fees.

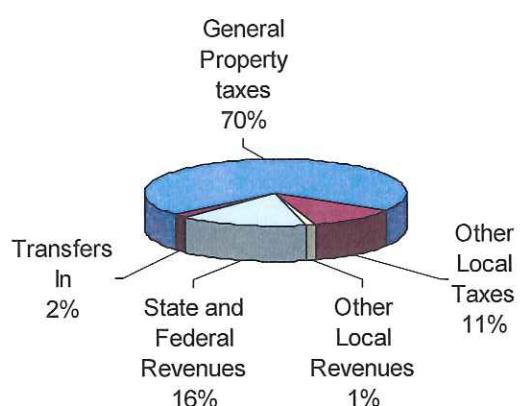
## General Fund (Continued)

### Revenues by Category: (Continued)

State and Federal revenue is expected to be \$3,719,618 in FY 2010, a \$165,554 or 4% decrease from the FY 2009 budget. The decrease in state revenue is mostly due to a decrease in Comprehensive Services Act reimbursements and payment of the City's portion of the State Reductions in Aid to Localities. Federal funding will decrease from FY 2009 due to ending of various federal grants.

Transfers include \$130,000 from the Utilities Fund, and \$300,000 from the Schools. The Utilities Fund reimburses the General Fund for services that are provided from Engineering, Public Works, and Finance Departments staff. The School transfer relates to stimulus funds the Schools will receive from the State and then transfer to the City to help pay for School debt service.

The FY 2010 budget proposes to use \$356,326 of Unappropriated Fund Balance to fund operations and debt transfers.



### GENERAL FUND SOURCES OF REVENUE

General Property Taxes	\$16,326,000
Other Local Taxes	2,484,500
Other Local Revenues	343,600
State and Federal Revenues	3,719,618
Transfers In	430,000
Use of Fund Balance	<u>356,326</u>
Total Revenues	<u>\$23,660,044</u>

- **Proposed Real Estate Rate \$0.87 per \$100 Assessed Value**
- **Proposed Personal Property Tax Rate \$4.15 per \$100 Assessed Value**

## General Fund (Continued)

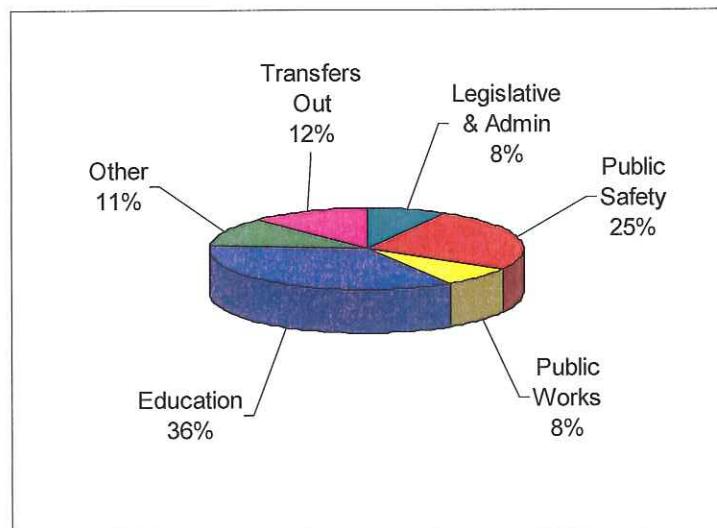
### Expenditures By Category:

**School Expenditures:** The contribution to Schools accounts for 36% of the total General Fund budget. The proposed FY 2010 budget includes a \$8,334,090 contribution to Schools, or level funding. The School's budget is based on an average daily membership of 2,359 students for the FY 2010 school year. In FY 2009, \$28,190 was approved for initial funding for capital projects at the joint educational center, New Horizons. Poquoson's total share of these capital projects is \$243,180 with funding commitments of \$28,190 for FY 2009; \$11,077 for FY 2010; zero for FY 2011 and \$203,913 for FY 2012.

In the past the School has had unspent money at the end of the year which is returned to the City. At the end of FY 2008, there was \$126,537 in unspent funds. These unspent funds were reappropriated to the School division for a school bus of \$80,000 and operating costs of \$46,537.

**City Personal Services:** Employee salaries and overtime account for personal services. City personal services are proposed to be \$8,292,060 in FY 2010, a \$114,206 or 1.4% decrease. Employee benefits account for 29.1% of personal services. Salaries in all departments were budgeted with no merit or cost-of-living increase. Two positions were eliminated and one position was transferred from the Solid Waste Fund to the General Fund. Health insurance benefits have been maintained by restructuring the health insurance plans to include higher co-pays and deductibles for covered services along with increased monthly premiums for both the City and the employees.

<b>GENERAL FUND EXPENDITURE USES</b>	
Legislative & Administrative	\$1,948,675
Public Safety	5,879,147
Public Works	1,916,244
Education	8,334,090
Other	2,675,210
Transfers Out	<u>2,906,678</u>
Total Expenditures	<u>\$23,660,044</u>



### ***General Fund Expenditure Uses***

Uses	FY 2009	FY 2010	\$ Inc/(Dec)	% Inc/(Dec)
School	\$ 8,488,817	\$ 8,334,090	\$ (154,727)	(1.8%)
City	15,734,977	15,325,954	(409,023)	(2.6%)
<b>Total</b>	<b>\$24,223,794</b>	<b>\$23,660,044</b>	<b>\$ (563,750)</b>	<b>(2.3%)</b>

### ***General Fund Contribution to Schools***

Category	FY 2009	FY 2010	\$ Inc/(Dec)	% Inc/(Dec)
Operations	\$ 8,380,627	\$ 8,334,090	\$ (46,537)	(0.6%)
Capital Outlay	108,190	-	(108,190)	(100%)
<b>Total</b>	<b>\$ 8,488,817</b>	<b>\$ 8,334,090</b>	<b>\$ (154,727)</b>	<b>(1.8%)</b>

### ***General Fund City Expenditures by Category***

Category	FY 2009	FY 2010	\$ Inc/(Dec)	% Inc/(Dec)
Personal Services	\$ 8,406,266	\$ 8,292,060	\$ (114,206)	(1.4%)
Operations/Transfers	4,218,121	4,038,716	(179,405)	(4.3%)
Debt Service	2,581,296	2,775,678	194,382	7.5%
Capital Outlay	529,294	219,500	(309,794)	(58.5%)
<b>Total</b>	<b>\$ 15,734,977</b>	<b>\$ 15,325,954</b>	<b>\$ (409,023)</b>	<b>(2.6%)</b>

#### **Expenditures By Category:** (Continued)

***City Operations/Transfers:*** The City's operational costs and transfers are proposed to be \$4,038,716 in FY 2010, a \$179,405 or 4.3% decrease.

***Debt Service:*** In FY 2010, the City will transfer \$2,775,678 to the Debt Service Fund, a 7.5% or \$194,382 increase. The change is explained in the Debt Service Fund section.

***Capital Outlay:*** The City's proposed capital outlay for FY 2010 is \$219,500, a \$309,794 or 58% decrease from FY 2009. This category consists of smaller capital outlay in various departments, including library books, computers, equipment, tools and fire hose.

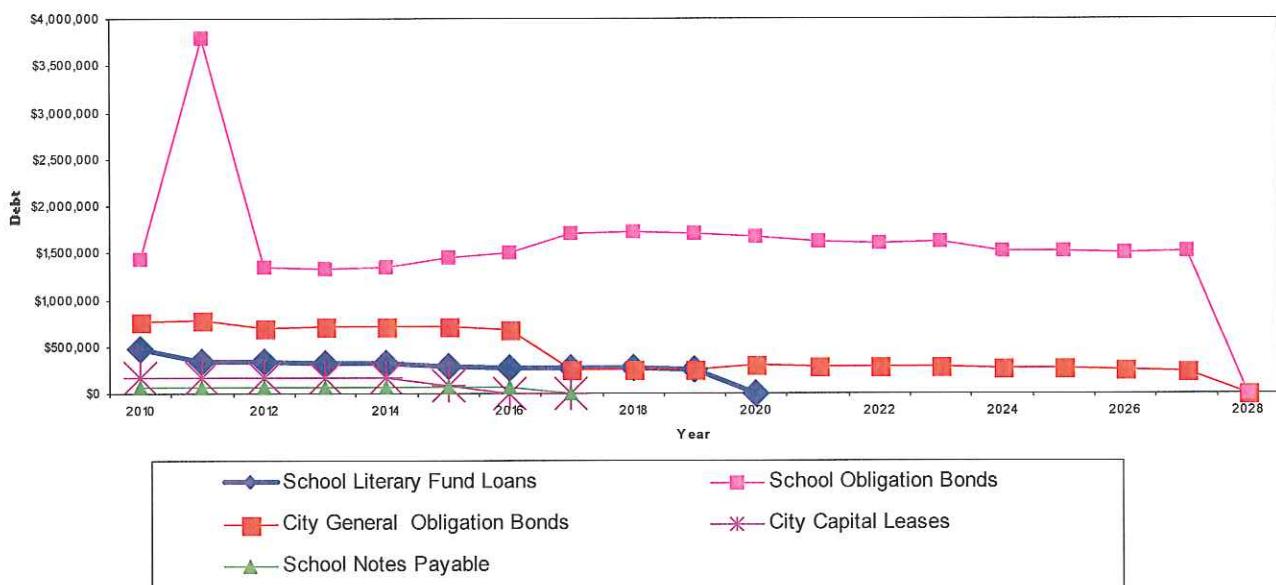
Expenditures By Category: (Continued)**Debt Service Fund****DEBT SERVICE FUND USES**

School Debt	\$1,982,795
City Debt	<u>941,013</u>
Total	<u>\$2,923,808</u>

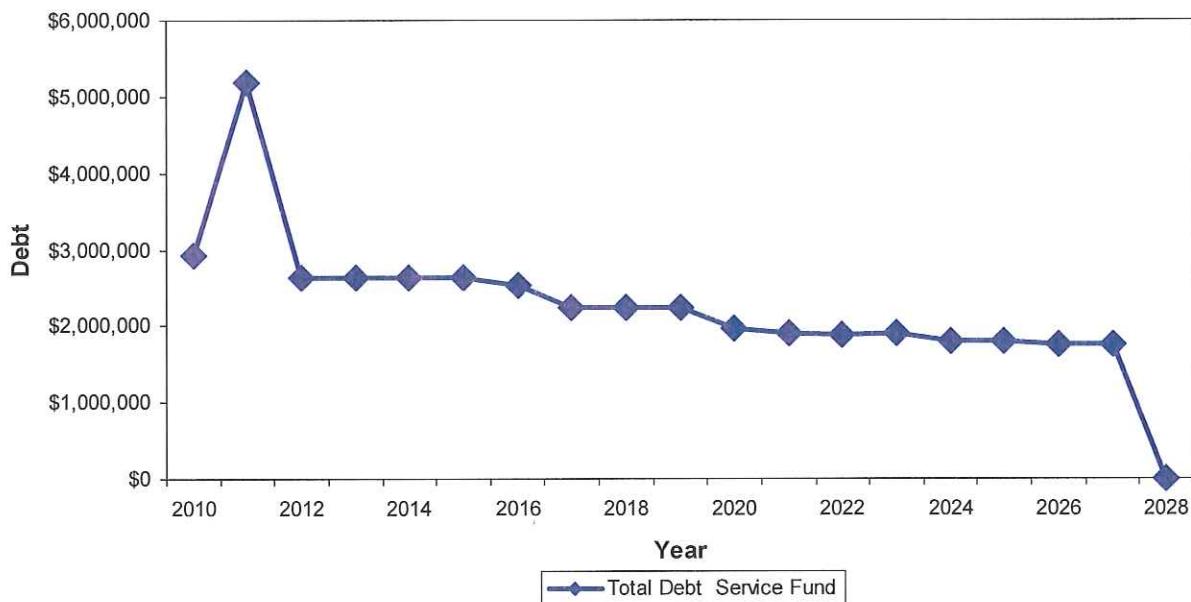
Debt Service Fund projected expenditures in FY 2010 are \$2,923,808. The General Fund will transfer \$2,775,378 of the debt service expenditures; the remaining \$148,130 will be funded with use of the debt reserve. The City drew down the debt reserve the last two years. This will be the final year to drawdown the debt reserve of the three year plan.

The graphs on the next page depict the City's debt service over the years. The City's largest outstanding debt is for School Obligation Bonds which were used for School construction projects. The City also has other bonds and notes which have been used to pay for various School and City projects. As shown on the graph, there is a large spike in FY 2011 in the debt service for the School Bonds. As planned, these bonds will be retired with permanent financing.

**Debt Service By Type**



**Total Debt Service Obligations**



## **Capital Projects Fund**

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major City or School capital facilities, infrastructure, and equipment other than those financed by proprietary funds.

Capital Project revenues include \$392,000 in State Highway Funds for street and drainage improvements. The FY 2010 - FY 2014 CIP prepared by staff was presented to the Poquoson Planning Commission on February 19, 2009. The Planning Commission held a Work Session and Public Hearing on March 16, 2009 for document review. The Planning Commission has scheduled another Work Session to consider the FY 2010 - 2014 projects. Upon adoption of the CIP by the Planning Commission, the document will be submitted to City Council for consideration and adoption.

Total current year expenditures for the Capital Projects Fund are proposed to be \$392,000. Unspent funds from FY 2009 are allowed to be carried forward to FY 2010 and beyond until the project is completed. If there are any unspent funds when the project is completed, funds revert to the General Fund.

### **CAPITAL PROJECTS FUND REVENUE SOURCES**

State Funds	<u>\$ 392,000</u>
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### **CAPITAL PROJECTS FUND EXPENDITURE USES**

Transportation and Drainage	<u>\$ 392,000</u>
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## **Special Revenue Fund**

The Special Revenue Fund accounts for revenues and expenditures related to state and federal grants for community development and public safety. The City received three Federal Hazard Mitigation Grant Program (HMGP) grants for the purpose of raising houses above flood elevation to prevent future flooding. The grant is a shared grant with 75% funding coming from the Federal Government, 20% from the State and 5% from the City using a transfer from the General Fund. The City also received two Community Development Block Grants (CDBG) to elevate homes. These grants were completed in FY 2009. It is expected that the City will not receive additional funds for HMGP and CDBG in FY 2010.

The City is the fiscal agent for the Poquoson Museum Grant and the local match has been provided by the museum.

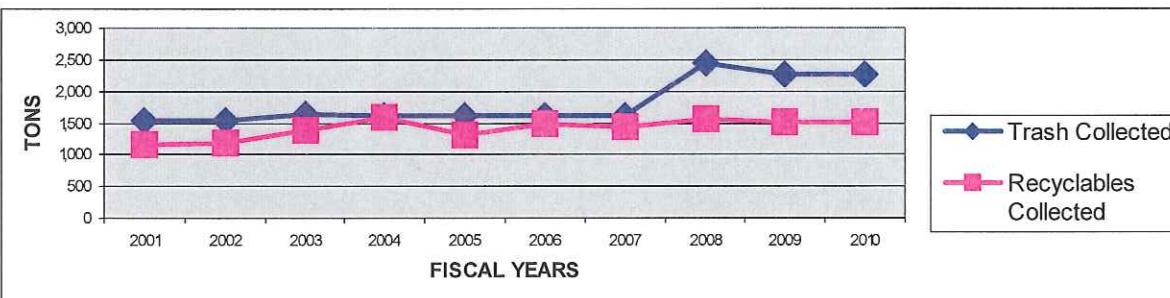
## Solid Waste Fund

The Solid Waste Fund is an enterprise fund which accounts for the collection, disposal, and recycling of household and municipal solid waste, residential hazardous materials, bulky-items, and landscaping debris. The proposed revenues for FY 2010 are \$812,280 which is \$13,200 or 1.7% more than the FY 2009 budget. Revenues include transfers from the general fund and use of net assets. It is proposed to increase the fee \$2 to \$16 depending on the chosen cart/container plan by homeowners. The average yearly increase in cost per household is less than \$35.

The City provides curbside pickup services for woody waste for \$12 per pickup. It is proposed that this fee be \$30 per pickup. The fee is intended to cover a small portion of the labor cost incurred in picking up landscaping debris. The City is estimated to pay VPPSA \$59,440 to operate the composting/disposal facility in FY 2010. Residents may also take their landscaping debris to the VPPSA regional composting facility located at York County Landfill at no charge to the resident.

In FY 2009 bulky item pickup was free to residents for the first 4 pickups per calendar year and \$30 per pickup after that. In FY 2010 the proposed fee is free for the first pickup only and \$30 per subsequent pickup. The fee is intended to limit the number of bulky item pickups in a year, not to cover the cost of the operation.

As noted on the graph below, trash tons collected have increased while recyclables have been level. We anticipate more citizens will participate and pay for the container/cart program than purchased the trash bags resulting in increased tonnage of disposed items. Citizens have the option to select a container/cart size and will be billed bi-monthly along with the sewer service fee. Trash bags will still be available for those residents who exceed the capacity of their trash cart/container.



**Solid Waste Fund (continued)**

<b>SOLID WASTE SOURCES OF REVENUE</b>		<b>SOLID WASTE EXPENDITURE USES</b>	
Solid Waste Fees	\$698,430	Personal Services	\$54,850
Bag Fees	25,000	Garbage Disposal	366,800
Landscaping & Bulky Item Charges	29,850	Recycling	164,795
Transfer from the General Fund	45,000	Bulky Item/Landscaping	108,360
Use of Net Assets	<u>14,000</u>	Hazardous Material	29,230
		Depreciation	30,510
		Other Costs	<u>57,735</u>
Total	<u>\$812,280</u>	Total	<u>\$812,280</u>

## Utilities Fund

The Utilities Fund is operated as an enterprise fund and provides for the maintenance of sewer lines and pump stations. The FY 2010 budget is proposed to be \$2,624,635, which is \$214,455 or 9% more than the FY 2009 budget. This is primarily due to the costs of complying with the DEQ mandated Consent Order.

Each household that is available to sewer pays a fee whether connected to the system or not unless a waiver is granted by City Council. This fund had a series of small preplanned increases to the sewer fees that were necessary for several years. The sewer service fee is \$50 bi-monthly for FY 2009. The sewer availability fee is \$6,000 for newly created lots. Commercial users also pay a fee based on water consumption. The consumption fee is \$1.75 hcf. The consumption fee increased in FY 2008 having not been adjusted since FY 1999, which will help fund capital and operating expenditures. The use of reserves is budgeted to offset non-cash depreciation and amortization expenditures.

Approximately 46% of the expenditures in the Utilities Fund covers debt service on various improvements and extension of the sewer system. Personal services accounts for 9% of expenditures and includes salaries and benefits for 4 full time employees for FY 2010. Depreciation and amortization accounts for 23% of the budget. Depreciation and amortization is the process of allocating the cost of property and debt issuances against the fiscal years revenues; however, the costs have already been paid for in previous periods and capitalized. Since these are expenses that have a non-cash effect in FY 2010 (already paid for in previous years), and since the desire is to keep the fees as low as possible, use of net assets is budgeted to offset depreciation and amortization charges.

- ♦ Sewer Fee \$50 Bi-monthly
- ♦ Availability Fee \$6,000 for new lots
- ♦ Commercial consumption fee \$1.75 hcf

<b>UTILITIES</b>	
<b>SOURCES OF REVENUE</b>	
Sewer Service Fees	\$1,490,580
Sewer Availability Fee	120,000
Other	32,493
Use of Reserves	<u>981,562</u>
Total	<u>\$2,624,635</u>

<b>UTILITIES</b>	
<b>EXPENDITURE USES</b>	
Personal Services	\$243,390
Operating Expenses	410,507
Depreciation and Amortization	606,692
Debt Service	1,220,396
Capital Outlay	13,650
Transfer to General Fund	<u>130,000</u>
Total	<u>\$2,624,635</u>

## Parks and Recreation Fund

The Parks and Recreation Fund accounts for parks and recreational activities which are financed by user fees. Field activities include sport programs, instructional classes and senior programs. The pool includes use of pool, swim team, swimming lessons and contracted use of pool. Special events include the Poquoson Seafood Festival and other special events that receive donations or have user fees. The budget for FY 2010 expenditures is \$381,610 which is \$21,590 less than the FY 2009 budget. This budget includes a \$46,000 transfer from the General Fund to help supplement user fees for various activities.

### PARKS AND RECREATION SOURCES OF REVENUE

Field	\$116,435
Pool	82,375
Special Events	136,800
Transfer from General Fund	<u>46,000</u>
Total	<u>\$381,610</u>

### PARKS AND RECREATION EXPENDITURE USES

Field	\$137,485
Pool	107,325
Special Events	<u>136,800</u>
Total	<u>\$381,610</u>

## Fleet Management Fund

The Fleet Management Fund is used to account for financing the costs of vehicle parts, vehicle contracted services, gas and oil, and labor for all City and School vehicles and equipment. Costs are charged to City departments and the School Division for the services of the Fleet Management Fund. The budget is projected to be \$772,139 in FY 2010, a 12% decrease from the FY 2009 budget. Decreases are expected in gas and oil prices, vehicle parts, contracted services, and overtime.

### FLEET MANAGEMENT SOURCES OF REVENUE

Parts and Contracted Services	\$225,000
Garage Labor and Overhead	302,139
Gas and Oil Revenues	<u>245,000</u>
Total	<u>\$772,139</u>

### FLEET MANAGEMENT EXPENSE USES

Personal Services	\$280,784
Fuel and Lubricants	245,000
Parts and Contractors	225,000
Other	<u>21,355</u>
Total	<u>\$772,139</u>

## Unbudgeted Needs

There are a number of items which have not been included in the budget. Some of the more important items include:

**Personnel:** The Fire Department needs additional firefighter/paramedics although none have been proposed. The City is still well below National Fire Protection Association recommendations for staffing of firefighter/paramedics. Staffing may not be adequate in Public Works and Mosquito Control for drainage and street repair and in the Facilities and Grounds department. However, we were not able to fund the positions due to limited funding. Also, this budget does not include cost of living or merit increase for employees. This budget tried to limit the impact of increased health insurance premium costs to the employees and the City by changing the health insurance benefits to include an increase in co-pays and deductibles. The only training and travel included in the budget are for employees who are required to have training to continue with the certifications necessary to perform their jobs. Finally, most of the surrounding localities in Hampton Roads cost-share in health insurance with retirees. The City of Poquoson offers retirees health insurance, but does not pay for any of the costs. This is a highly desired benefit for employees and retirees.

**Additional Economic Development:** The City has tasked the Industrial Development Authority (IDA) with developing the Big Woods and Messick Point. The IDA has purchased some land yet needs more in order to spur business development. The IDA has a line of credit (LOC) to use to pay for land and infrastructure improvements. Interest payments on the LOC are funded with a contribution from the General Fund. It is anticipated that the IDA will have sufficient land sales and other revenue to pay off the over \$1.7 million already drawn on the debt, but if not, the debt has been guaranteed through the full faith and credit of the City.

**Capital:** The latest Capital Improvements Plan (CIP) adopted is for FY 2008 - FY 2012. The FY 2010 - FY 2014 CIP prepared by staff was presented to the Poquoson Planning Commission on February 19, 2009. Current funded projects include: transportation and drainage projects. Other projects adopted have not been funded. Citizens have been voicing their concerns about the lack of recreational facilities and gyms in the City. The majority of the capital outlay funds in this budget are for leases of copiers and library books. The plan does not budget for replacement of any police vehicles, other vehicles, or small computer equipment to the extent needed by the departments.

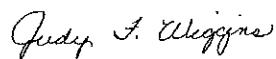
## GFOA Distinguished Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA), a national organization, each year nationally recognizes budgets which meet certain rigorous standards. GFOA presented the City of Poquoson an Award for Distinguished Budget Presentation for the Fiscal Year Beginning July 1, 2008. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications medium. This award is valid for a period of one year only. After receiving the award for twenty consecutive years, we believe our current budget continues to conform to the program requirements. We have tried to incorporate comments for improvement in this document, and will submit this FY 2010 Annual Financial Plan to the GFOA to determine eligibility for another award.

## Summary

In closing, we would like to thank those staff members who participated in the development of this budget. We particularly want to thank the Finance Department staff for the many hours of work in review of the departmental budgets and preparation of the budget document. In particular, thanks to Robin Bellamy, Valerie Smith and Jessica Wood for thoughtful and dedicated work on the budget. We also want to thank the City department heads, Constitutional Officers, School officials and agencies who prepared well thought out budget requests.

Respectfully,



Judy F. Wiggins  
Acting City Manager



Theresa S. Owens  
Director of Finance

## THE BUDGET PROCESS IN POQUOSON

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The Commonwealth of Virginia requires each municipality in Virginia to adopt an annual budget which conforms to certain minimum standards. The purpose of this requirement is to ensure accountability for the public funds entrusted to the City's elected officials. While accountability is certainly an important element, our approach to budget development in Poquoson goes beyond accounting.

The Annual Financial Plan is one of the most important accomplishments by City Council during any fiscal year. Expressed in very simple terms, this budget document is the City's "Plan of Action" for the next year. The document tells the reader where and in what priority the City will apply its resources and what the City expects to accomplish. If we have been successful in our efforts, a reading of this document should give our citizens a fairly good idea of the financial status of our City as well as the progress being made in many service areas.

The Budget Document adopted in May is the culmination of a process which begins in the preceding fall with Council work sessions to review the status of City services and to set priorities for City funding.

In early February, the Finance Department provides City Council with estimates of the yields expected from our major sources of revenue for the next fiscal year assuming existing tax rates. The Finance Department also provides information on the City's financial status based on certain key indicators.

Departmental budget and agency requests are submitted to the Finance Department in mid-January. The Finance Department reviews the budget with the Departments. Every line item in a departmental budget must be fully justified. The City does not simply take what a department currently receives and add some percentage increase to it, but rather each department head must justify the current budgeted amount.

The City Manager and Director of Finance meet with department heads as necessary to review requests. Inevitably, revenue estimates fall short of total departmental requests. It is the responsibility of the City Manager to prepare a budget in which available revenues are budgeted with the proposed expenditures of City departments, regional agencies and the local funding of the School system. In order to accomplish this, the City Manager must recommend reductions in departmental requests or tax increases or a combination of both if necessary. In the City of Poquoson, tax increases are seen as a last resort.

As a final step, the City Manager's recommended budget is presented to City Council during the month of April. Subsequently, a public hearing and several work sessions take place. During this period City Council may insert expenditures or may increase, decrease, or strike out any expenditure in the recommended budget except for already approved debt service. Within forty days of the budget being presented to Council, but in no event later than the thirty-first day of May, City Council shall approve a budget. If for any reason the Council fails to approve a budget on or before such date, then the budget as submitted by the City Manager shall be the budget for the ensuing year.

It is hoped that this Budget document will assist you in better understanding the workings of Poquoson City Government. If your review of the budget raises any questions, please contact the City Manager's Office.

## BUDGET POLICIES

The following brief summary of financial and budgetary principles and policies serve to guide the City in developing the Annual Financial Plan. The major components are as follows:

### Financial Planning Policies

**Balanced Budgets:** All funds are subject to the annual budget process. All operating and capital fund budgets must be balanced – total anticipated revenues plus fund balances or reserves brought forward must equal total estimated expenditures each year. The Utilities Fund will be self-supporting. All budgets will be formulated and adopted on the basis of accounting consistent with generally accepted accounting principles

## **THE BUDGET PROCESS IN POQUOSON**

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(GAAP). The budget process will include coordinating development of the capital improvement budget with development of the operating budget.

**Long-Range Planning:** Budgets will be adopted annually, taking into consideration input from all organizational levels of the City. The Planning Commission adopts the Capital Improvement Plan; the document then goes to City Council for approval. Approved capital projects are included in the annual budget document to the extent funds are available. The long-term revenue, expenditure, and service implications of continuing or ending existing programs or adding new programs, services, and debt will be considered while formulating budgets annually. The City will assess the condition of all major capital assets, including buildings, roads, sewer lines, vehicles, and equipment annually.

To estimate the City's future financial position, the long-term impact of operating and capital spending will be analyzed five years forward, concurrent with the formulation of all budgets. The General Fund will maintain a minimum of 15% of total operating expenditures as its fund balance. Fund Balance of the General Fund shall be used only for emergencies, nonrecurring expenditures, or major capital purchases that cannot be accommodated through current year revenues.

### **Revenue Policies**

**Revenue Diversification:** The City will strive to maintain a diversified and stable revenue system to protect the City from short-run fluctuation in any one revenue source and ensure its ability to provide ongoing services. The City will identify all revenue and grant options available to the City each year. All revenue collection rates, especially for real estate and personal property taxes, will be reviewed annually, and all efforts to maximize receipt of revenues due will be made by the Treasurer's Office.

**User Fees and Charges:** Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. Building permit and inspection fees will be reviewed annually.

Recreation program charges will be reviewed annually. In general all efforts will be made to provide programs and activities at an affordable level for the residents while still recovering a major portion of incidental costs of programs, not to include administrative costs or the use of facilities. Charges for specialty classes such as baton, drama, etc. will be set at a level to encourage maximum participation, and also enable 70% to 80% of program receipts to be used to compensate instructors. Team sports participation fees will also be set to encourage maximum participation, while still recovering all direct program costs.

Admission and rental fees for the City pool are intended to provide an affordable service to citizens. Fees are not intended to recover 100% of the costs of operating the facility. The City encourages membership passes at a minimum fee, which provide an even more affordable opportunity for residents to enjoy the pool.

The City's Utilities Fund will be self-supporting. Sewer charges will be reviewed annually and set at levels which fully cover the total direct and indirect costs – including operations, capital outlay, and debt service.

**Use of One-time or Limited-time Revenues:** To minimize disruptive effects on services due to non-recurrence of these sources, the City will not use one-time revenues to fund operating expenditures.

### **Expenditure Policies**

**Operating/Capital Expenditure Accountability:** The City will finance all current expenditures with current revenues. The City will not short-term borrow to meet cash flow needs. Future operating costs associated with new capital improvements will be projected and included in operating budgets. Capital Improvement Program budgets will provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

## **THE BUDGET PROCESS IN POQUOSON**

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The budgets for all funds shall be controlled at the department level. Expenditures may not exceed total appropriations for any department without approval from the City Council. All operating fund appropriations will lapse at fiscal year-end, except appropriations in the Capital Fund. These monies can be used over a three year period. The City will include a contingency line item in the General Fund to be administered by the City Manager to meet unanticipated expenditures of a non-recurring nature. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare and present to City Council quarterly financial reports comparing actual revenues and expenditures with budgeted amounts.

### **Fund Balance Reserve**

Fund Balance reflects the accumulation of excess revenues over expenditures. The City strives to maintain a minimum unobligated fund balance of 15% of the current year budgeted expenditures for operations as a reserve. This unobligated portion of fund balance provides sufficient working capital for the City and serves as a "rainy day" fund for emergencies or unforeseen circumstances.

### **Debt Policy**

The objective of the City's debt policy is to maintain the City's ability to incur present and future debt at the lowest interest rates in amounts needed for financing the adopted Capital Improvement Program without adversely affecting the City's ability to finance essential City services. The City does not issue long-term debt to finance current operations.

A five-year Capital Improvements Program will be developed and updated annually along with corresponding anticipated funding sources. Capital projects financed through either bank qualified borrowing or the issuance of bonded debt will be financed for a period not to exceed the useful life of the project.

### **Investment Policy**

The following is a brief synopsis of the investment policy of the City of Poquoson. The Treasurer of the City of Poquoson is an elected Constitutional Officer, whose responsibility, in part, is to invest funds in an expedient and prudent manner, meeting or exceeding all statutes and guidelines governing the investment of public funds in Virginia.

Cash and reserve balances from all funds will be consolidated to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the funds based on their respective participation and in accordance with generally accepted accounting principles.

The primary objectives of investment activities shall be safety, liquidity and yield. Investments shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. The portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

Copies of the City's comprehensive investment policy, including the objectives, allowable investments, quality, maturity restrictions, prohibited securities, and additional requirements are available at the Treasurer's Office.

# **THE BUDGET PROCESS IN POQUOSON**

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## **BUDGET AMENDMENT PROCESS**

The adopted General Fund Budget may be amended in one of two ways as outlined by the Code of Virginia. The City Manager is authorized to transfer funds between budget line items within a departmental budget. Revisions that alter total appropriations for a department must be approved by City Council. Therefore, the level of control at which expenditures may not exceed appropriations is the total expenditure level of each department. In certain instances, as outlined in the State Code, a public hearing may be required before the governing body can amend the budget.

## **ORGANIZATION OF BUDGET**

The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements of the Comprehensive Annual Financial Report. The City Budget includes all funds where financial transactions are recorded. The following fund types are used by the City:

### **Governmental Funds**

- \* **General Fund:** Used to account for all revenues and expenditures applicable to the general operations of the City, which are not accounted for in other funds.
- \* **Debt Service Fund:** Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- \* **Capital Projects Fund:** Used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary funds.)
- \* **Special Revenue Fund:** Used to account for resources and expenditures related to state and federal grants for community development and public safety.
- \* **Facilities Improvement Fund:** Used to account for resources and expenditures related to improvement to public facilities, including parks and recreational venues for the City and Schools.

The General Fund of the City is divided into functional areas, such as General Administration, Public Safety, Public Works, Health & Welfare, etc. Each department within a functional area has its own budget, for example, Police and Fire within the functional area of Public Safety. The Budget format presents expenditures by functional area and departments within a specific function.

### **Proprietary Funds**

Proprietary Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs of operating and providing services to the general public is completely or partially financed from user charges; or (b) where the governing body has determined that the periodic determination of net results of operations is appropriate for management control and accountability.

## **THE BUDGET PROCESS IN POQUOSON**

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Proprietary Funds include:

- \* **Solid Waste Enterprise Fund**
- \* **Utilities Enterprise Fund**
- \* **Parks & Recreation Enterprise Fund**
- \* **Fleet Management Internal Service Fund**

### **BUDGETARY BASIS**

Budgets are prepared on the modified accrual basis of accounting for all funds. Encumbrance accounting, under which applicable appropriations are reserved for outstanding purchase orders, is employed as an extension of the formal budgetary integration in the General Fund. Encumbrances outstanding at year-end are reported as a Reservation of Fund Balance since they do not constitute expenditures or liabilities. Unexpended appropriations lapse at the end of the fiscal year. Program and project budgets are utilized in the Capital Projects Fund where appropriations remain open for three years.

Governmental Funds use the modified accrual basis for financial reporting purposes. Proprietary Funds are budgeted on the modified accrual basis but use full accrual basis for financial reporting purposes. For budget purposes, Proprietary Funds include capital expenditures that are paid for out of the funds, but capitalize these for financial reporting purposes. Large capital expenditures in the Utilities Fund that are paid for out of bond proceeds are not budgeted, rather capitalized when incurred.

In the Utilities Fund, payments received on Notes Receivable are considered revenue and payments made on debt principal are considered expenditures for budget purposes. For financial reporting purposes these items affect the balance sheet.

### **DIRECTIONS, PERFORMANCE, MEASUREMENT AND MONITORING**

The City Manager imparts to the departments at the beginning of the budget cycle the tone and the focus of the overall Budget. This information is based on revenue estimates and guidance from City Council on staffing changes, controlling costs, and maintaining tax rates.

During the fall of every year, each department develops individually their overall goals and objectives to be attained during the coming year. The aforementioned provides the basic operating direction for each department. This information is presented within each department's budget.

The Budget document is striving to provide information regarding performance or the measurement of performance per department. However, departmental objectives are usually monitored by the City Manager through frequent meetings with the department head. In addition, each department establishes efficiency and effectiveness measures in regards to their operations.

Budgetary control is maintained on a line-item basis. The Budget is monitored by the issuance of Monthly Management Reports. These reports indicate actual financial results compared to Budget and are reviewed thoroughly by the Finance Department. These reports are forwarded to City Departments and the City Manager for their analysis and management.

## **THE BUDGET PROCESS IN POQUOSON**

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Purchases of goods and services must be accomplished by the use of a formal purchase order. Funds are encumbered based on purchase orders to ensure that an over-spent condition does not exist per Budget line item.

### **CAPITAL IMPROVEMENTS PROGRAM**

The CIP is a planning and budgeting tool that identifies the necessary capital projects for the City of Poquoson over the five-year period. The plan is reviewed and updated annually. Early in the budget process, the plan is reviewed by the Poquoson Planning Commission. Once the CIP is adopted by the Planning Commission, the document then goes to City Council for approval. Projects in the CIP are incorporated in the Annual Financial Plan to the extent funds are available.

The FY 2010 – FY 2014 CIP prepared by staff was presented to Poquoson Planning Commission on February 19, 2009. The Planning Commission held a work session and Public Hearing on March 16, 2009 for document review. The Planning Commission has scheduled another work session to consider the FY 2010 – FY 2014 projects. Upon adoption of the CIP by the Planning Commission, the document will be submitted to City Council for their consideration and adoption.

Generally, the basis for the CIP can be found in the Comprehensive Plan. The Comprehensive Plan attempts to address how Poquoson will sustain itself at the beginning of the 21<sup>st</sup> century. It provides strategies for preserving property rights and developing land use policies, providing governmental services and facilities, encouraging economic development, and transportation needs of the City. The CIP in combination with the Comprehensive Plan should assist with determining and balancing long-term needs, setting priorities, and anticipating capital problems before they become critical. Staff is currently updating the Comprehensive Plan and will be submitted to Poquoson Planning Commission in late FY 2009.

## FY 2010 BUDGET CALENDAR

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### DECEMBER 2008

- 4 Thursday Budget letter request mailed to Outside Agencies.
- 4 Thursday Budget preparation instructions distributed to Department Heads Including FY 2007 and FY 2008 Actual Expenses, FY 2009 Revised Budget and FY 2010 Request Departmental Budgets.

### JANUARY 2009

- 12 Monday City Council FY 2010 Budget Goals given at City Council meeting.
- 12 Monday FY 2010 Departmental Expenditure Budget Requests due to Finance.
- 12 Monday Outside Agency budget requests due.
- 14 Wednesday Finance begins review of Departmental Budget Requests. Budgets sent to City Manager as review is completed.
- 15 Thursday Advertise Pre-Budget Public Hearing on January 26, 2009.
- 19 Monday Departmental Budget hearings with City Manager and Finance Director begins.
- 26 Monday Pre-Budget Public Hearing at City Council Meeting.

### FEBRUARY 2009

- 27 Monday School Board Budget Request due.

### MARCH 2009

- 25 Wednesday Final adjustments by Finance Department and City Manager to FY 2010 Proposed Revenue and Expenditures.
- 27 Friday Publish notice of Proposed Real Property Tax Rate.

## **FY 2010 BUDGET CALENDAR**

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### APRIL 2009

- |    |         |                                                                                                                                                            |
|----|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 13 | Monday  | Proposed Budget FY 2010 Budget distributed to City Council Members.                                                                                        |
| 14 | Tuesday | Publish notice of Public Hearing on FY 2010 Budget at the April 27, 2009 City Council Meeting.                                                             |
| 27 | Monday  | Public Hearing on Budget at City Council Meeting. Presentation to City Council and public of proposed real estate and personal property tax rate and fees. |

### MAY 2009

- |    |          |                                                                   |
|----|----------|-------------------------------------------------------------------|
| 11 | Monday   | Scheduled adoption of FY 2010 Budget at City Council meeting.     |
| 21 | Thursday | Adoption of the FY 2010 Budget at a City Council Special Meeting. |
| 23 | Saturday | Date by which City Council must adopt FY 2010 Budget.             |

## SUMMARY OF TAX RATES AND FEES

	<b>FY 2007 Approved</b>	<b>FY 2008 Approved</b>	<b>FY 2009 Approved</b>	<b>FY 2010 Approved</b>
<b><u>General Fund Taxes and Fees</u></b>				
Real Estate Tax	\$0.81/\$100 AV	\$0.81/\$100 AV	\$0.81/\$100 AV	\$0.81/\$100 AV
Public Service Corporation	\$0.81/\$100 AV	\$0.81/\$100 AV	\$0.81/\$100 AV	\$0.81/\$100 AV
Personal Property Tax				
Automobiles	\$4.15/\$100 AV	\$4.15/\$100 AV	\$4.15/\$100 AV	\$4.15/\$100 AV
Boats	\$1.50/\$100 AV	\$1.50/\$100 AV	\$1.50/\$100 AV	\$1.50/\$100 AV
Recreation Vehicles	\$1.50/\$100 AV	\$1.50/\$100 AV	\$1.50/\$100 AV	\$1.50/\$100 AV
Mobile Homes	\$1.06/\$100 AV 1st Half	\$0.81/\$100 AV 1st Half	\$0.81/\$100 AV 1st Half	\$0.81/\$100 AV 1st Half
Mobile Homes	\$0.81/\$100 AV 2nd Half			
Meals Tax (food and beverage)	5.5%	5.5%	5.5%	5.5%
Cigarette Tax	\$.10 per pack	\$.10 per pack	\$.10 per pack	\$.10 per pack
Consumer Utility Tax				
Commercial	10% on 1st \$100 SC	\$10	\$10	\$10
Residential	20% of 1st \$15 SC	\$3	\$3	\$3
E-911 Telephone Tax	\$2.50 per line/month	\$0	\$0	\$0
Cable Franchise Tax	5% of gross receipts	\$0	\$0	\$0
<b><u>Solid Waste Fund Fees</u></b>				
Bag Fees	\$1.75 per bag	\$1.75 per bag	\$1.75 per bag	\$1.75 per bag
Container/Cart--monthly fee	n/a	Fee based on Size	Fee based on Size	<b>Fee based on Size</b>
Landscaping Debris Charges	\$12 per pickup	\$12 per pickup	\$12 per pickup	<b>\$30 per pickup</b>
Bulky Item Pickup	4 free/yr; then \$30 ea	4 free/yr; then \$30 ea	4 free/yr; then \$30 ea	<b>1 free/yr; then \$30 ea</b>
<b><u>Utilities Fund Fees</u></b>				
Sewer Service Fees				
Commercial	\$50 bi-monthly plus \$1.25/hcf	\$50 bi-monthly plus \$1.75/hcf	\$50 bi-monthly plus \$1.75/hcf	\$50 bi-monthly plus \$1.75/hcf
Residential	\$50 bi-monthly	\$50 bi-monthly	\$50 bi-monthly	\$50 bi-monthly
Sewer Availability Fees	\$6,000 per vacant lot	\$6,000 per vacant lot	\$6,000 per vacant lot	\$6,000 per vacant lot

**\*Adopted Rate changes are shown in bold.**

AV = Assessed Valuation

SC = Service Charge

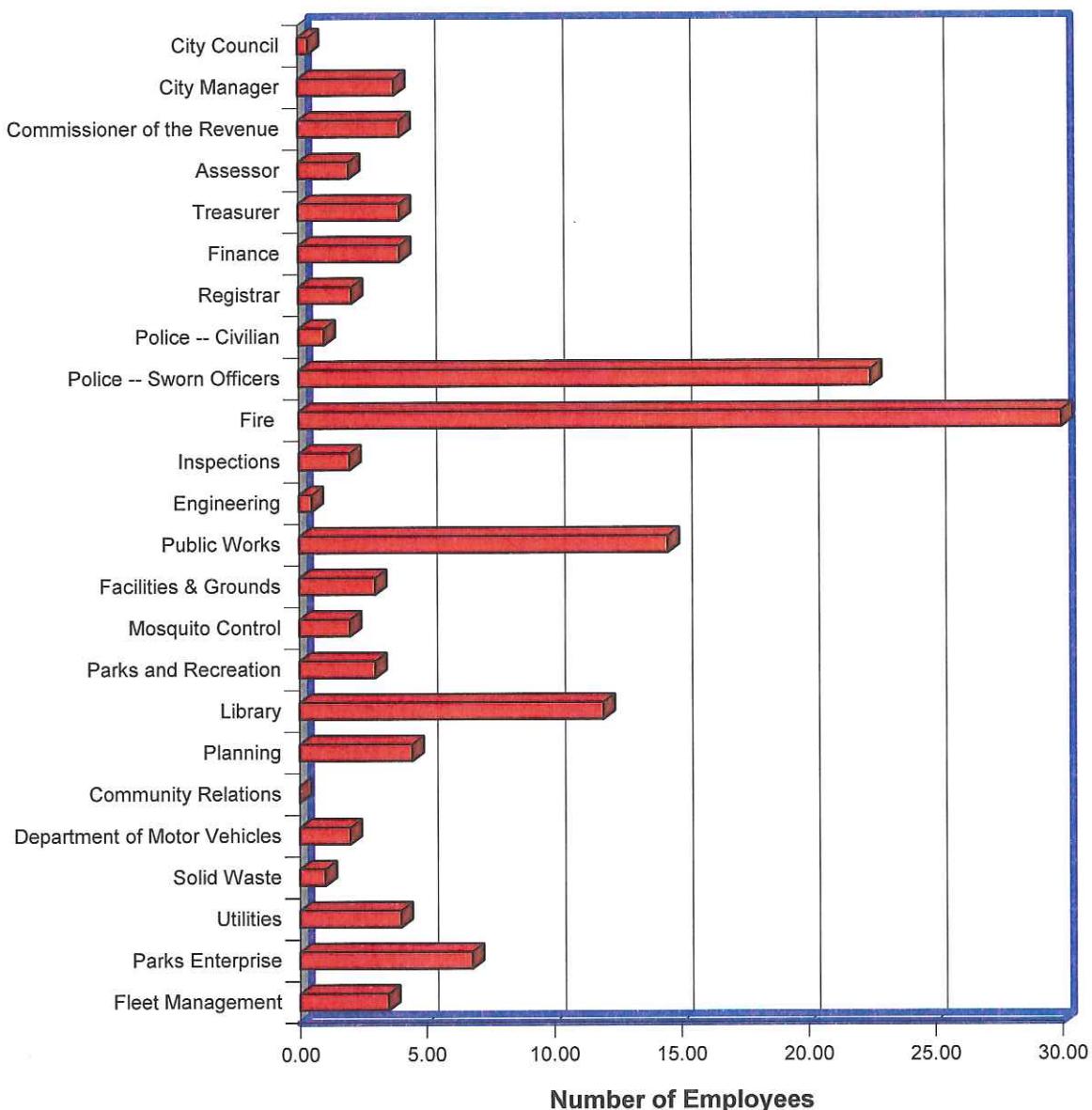
hcf = 100 cubic feet

## PERSONNEL POSITIONS

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<b>Departments and Funds</b>	<b>FY 2007 Authorized FTE</b>	<b>FY 2008 Authorized FTE</b>	<b>FY 2009 Authorized FTE</b>	<b>FY 2010 Adopted FTE</b>
City Council	0.40	0.40	0.40	0.40
City Manager	4.80	4.80	4.80	3.80
Commissioner of the Revenue	4.00	4.00	4.00	4.00
Assessor	3.00	3.00	3.00	2.00
Treasurer	4.00	4.00	4.00	4.00
Finance	4.00	4.00	4.00	4.00
Registrar	2.10	2.10	2.10	2.10
Police -- Sworn Officers	22.50	22.50	22.50	22.50
Police -- Civilian	6.50	6.50	2.00	1.00
Fire	29.00	30.00	30.00	30.00
Inspections	4.00	4.00	4.00	2.00
Engineering	1.00	1.00	1.00	0.50
Public Works	14.50	15.00	15.50	14.50
Facilities & Grounds	0.40	1.00	1.00	3.00
Mosquito Control	2.00	2.00	2.00	2.00
Parks and Recreation	3.70	3.70	4.25	3.00
Library	11.45	11.95	11.95	11.95
Planning	5.45	5.45	5.45	4.45
Community Relations	2.50	2.50	2.50	0.00
Department of Motor Vehicles	2.00	2.00	2.00	2.00
<b>Total General Fund</b>	<b>127.30</b>	<b>129.90</b>	<b>126.45</b>	<b>117.20</b>
Solid Waste	3.00	2.50	2.00	1.00
Utilities	4.00	4.00	4.00	4.00
Parks and Recreation Enterprise	7.30	7.30	6.80	6.80
Fleet Management	4.50	4.50	4.50	3.50
<b>Total Departments and Funds</b>	<b>146.10</b>	<b>148.20</b>	<b>143.75</b>	<b>132.50</b>

## PERSONNEL POSITIONS IN FY 2010



## **SUMMARY OF REVENUES AND TRANSFERS IN BY FUND**

---

Fund	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget
General Fund	\$ 23,353,368	\$ 24,103,082	\$ 24,223,794	\$ 23,872,725	<b>\$ 23,007,091</b>
Debt Service	2,436,058	2,753,677	2,691,890	2,691,890	<b>2,559,611</b>
Capital Projects	10,041,236	2,333,906	8,462,199	8,462,199	<b>242,000</b>
Special Revenue	979,690	1,541,312	891,510	893,071	-
Solid Waste Enterprise	594,794	813,700	795,120	799,080	<b>812,280</b>
Utilities Enterprise	2,517,649	2,189,819	2,140,180	2,140,180	<b>2,299,686</b>
Parks and Recreation Enterprise	472,369	475,823	439,160	419,740	<b>381,610</b>
Fleet Management Internal Service	759,741	713,897	874,370	874,370	<b>716,846</b>
Facilities Improvement	-	640,784	5,000	-	-
<b>TOTAL REVENUE AND TRANSFERS</b>	<b>41,154,905</b>	<b>35,566,000</b>	<b>40,523,223</b>	<b>40,153,255</b>	<b>30,019,124</b>
Less: Interfund Transfers	3,814,574	4,540,589	3,248,835	3,248,835	<b>2,632,481</b>
<b>TOTAL REVENUE</b>	<b>\$ 37,340,331</b>	<b>\$ 31,025,411</b>	<b>\$ 37,274,388</b>	<b>\$ 36,904,420</b>	<b>\$ 27,386,643</b>

## **SUMMARY OF EXPENDITURES AND TRANSFERS OUT BY FUND**

---

Fund	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget
General Fund	\$ 23,045,657	\$ 25,299,979	\$ 24,223,794	\$ 24,223,794	<b>\$ 23,007,091</b>
Debt Service	2,130,921	2,753,677	2,691,890	2,691,890	<b>2,559,611</b>
Capital Projects	8,460,299	13,492,699	7,761,513	8,462,199	<b>242,000</b>
Special Revenue	896,383	1,523,882	893,071	893,071	-
Solid Waste Enterprise	595,209	904,411	795,120	799,080	<b>812,280</b>
Utilities Enterprise	1,726,599	1,734,560	2,410,180	2,410,180	<b>2,299,686</b>
Parks and Recreation Enterprise	473,754	463,668	439,160	403,200	<b>381,610</b>
Fleet Management Internal Service	721,535	731,011	874,370	874,370	<b>716,846</b>
Facilities Improvement	-	640,785	5,000	-	-
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>38,050,357</b>	<b>47,544,672</b>	<b>40,094,098</b>	<b>40,757,784</b>	<b>30,019,124</b>
Less: Interfund Transfers	3,814,574	4,540,589	3,248,835	3,248,835	<b>2,632,481</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 34,235,783</b>	<b>\$ 43,004,083</b>	<b>\$ 36,845,263</b>	<b>\$ 37,508,949</b>	<b>\$ 27,386,643</b>

## SUMMARY OF REVENUES AND EXPENDITURES BY CATEGORY

---

Revenues	Expenditures		
<b>General Fund</b>			
General Property Taxes	\$ 15,693,295	Personal Services	\$ 5,512,582
Other Local Taxes	2,506,000	Employee Benefits	2,441,222
Permits Licenses & Fees	76,900	Purchased Services	695,846
Fines & Forfeitures	39,100	Internal Services	392,471
Use of Money & Property	106,300	Other Charges	1,623,409
Charges for Services	290,800	Contributions to Agencies	117,110
Miscellaneous Revenue	5,500	Materials & Supplies	136,331
State Non-Categorical Aid	1,998,343	Payment to Joint Operations	992,049
State Categorical Aid	276,675	Capital Outlay	219,500
State Other Categorical Aid	1,578,178	Transfer to Debt Service Fund	2,411,481
Federal Revenue	6,000	Transfer to Solid Waste Fund	45,000
Transfer from Capital Projects Fund	-	Transfer to Parks & Recreation	46,000
Transfer from Sewer Fund	130,000	IDA Contribution	40,000
Transfer from School Board	300,000	School Contribution	<u>8,334,090</u>
Transfer from Unappropriated Fund Balance	<u>-</u>	Total	<u>\$ 23,007,091</u>
<b>Total</b>	<b><u>\$ 23,007,091</u></b>	<b>Total</b>	<b><u>\$ 23,007,091</u></b>
<b>Debt Service Fund</b>			
Transfer from General Fund	\$ 2,411,481	School Debt Service	\$ 1,945,708
Use of Reserve	<u>148,130</u>	City Debt Service	<u>613,903</u>
<b>Total</b>	<b><u>\$ 2,559,611</u></b>	<b>Total</b>	<b><u>\$ 2,559,611</u></b>
<b>Capital Projects Fund</b>			
State Categorical Aid	\$ 242,000	City Capital Outlay	\$ 242,000
<b>Total</b>	<b><u>\$ 242,000</u></b>	<b>Total</b>	<b><u>\$ 242,000</u></b>
<b>Special Revenue Fund</b>			
State Revenue	\$ -	HMGP Grant	\$ -
Federal Revenue	-	CDBG Elevation Grant	-
Transfer from General Fund	-	<b>Total</b>	<u>-</u>
<b>Total</b>	<b><u>\$ -</u></b>	<b>Total</b>	<b><u>\$ -</u></b>
<b>Solid Waste Fund</b>			
Charges for Services - Solid Waste Fees	\$ 698,430	Personal Services	\$ 33,220
Charges for Services - Other	54,850	Employee Benefits	21,630
Transfer from General Fund	45,000	Purchased Services	420,700
Use of Reserve	<u>14,000</u>	Internal Services	33,100
<b>Total</b>	<b><u>\$ 812,280</u></b>	Other Charges	10,135
		Materials & Supplies	600
		Payment to Joint Operations	262,385
		Depreciation	<u>30,510</u>
		<b>Total</b>	<b><u>\$ 812,280</u></b>

## SUMMARY OF REVENUES AND EXPENDITURES BY CATEGORY

---

Revenues	Expenditures
<b>Utilities Fund</b>	
Charges for Services - Sewer Service Fees \$ 1,490,580	Personal Services \$ 167,496
Sewer Availability Fees 120,000	Employee Benefits 75,894
Miscellaneous Revenue 275	Purchased Services 281,677
Late Payment Fees 23,218	Internal Services 30,100
Interest Income 9,000	Other Charges 90,630
Transfer from Unrestricted Net Assets <u>656,613</u>	Materials & Supplies 8,100
	Depreciation & Amortization 606,692
	Debt Service 895,447
	Transfer to General Fund 130,000
	Capital Outlay 13,650
<b>Total</b> <u>\$ 2,299,686</u>	<b>Total</b> <u>\$ 2,299,686</u>
<b>Parks &amp; Recreation Fund</b>	
Charges for Services - Field \$ 116,435	Personal Services \$ 121,235
Charges for Services - Pool 82,375	Employee Benefits 35,015
Charges for Services - Special Events 136,800	Purchased Services 175,235
Transfer from General Fund <u>46,000</u>	Other Charges 9,800
	Materials & Supplies 22,700
	Depreciation 17,125
	Capital Outlay 500
<b>Total</b> <u>\$ 381,610</u>	<b>Total</b> <u>\$ 381,610</u>
<b>Fleet Fund</b>	
Internal Service Revenue - City \$ 428,725	Personal Services \$ 160,569
Internal Service Revenue - Schools <u>288,121</u>	Employee Benefits 64,922
	Purchased Services 47,600
	Internal Services 800
	Other Charges 12,295
	Materials & Supplies 426,860
	Capital Outlay 500
	Depreciation 3,300
<b>Total</b> <u>\$ 716,846</u>	<b>Total</b> <u>\$ 716,846</u>

## SUMMARY OF FUND BALANCE OR NET ASSETS/(LIABILITY) BY FUND

	General Fund	Debt Service	Capital Projects Fund	Special Revenue Fund	Solid Waste Fund	Utilities Fund	Parks & Recreation Fund	Fleet Management Fund	Total Of All Funds
Beginning Fund Balance - 7/1/2006	4,675,871	80,000	15,025,657	(73,569)	658,777	6,402,704	131,743	106,404	27,007,587
Actual FY 2007 Revenues	23,353,373	2,436,058	10,041,236	979,690	594,794	1,860,163	472,369	759,741	40,497,424
Actual FY 2007 Expenditures	(22,990,421)	(2,130,921)	(8,460,299)	(896,383)	(595,209)	(1,726,599)	(473,754)	(721,535)	(37,995,121)
<b>Ending Fund Balance - 6/30/2007</b>	<b>\$ 5,038,823</b>	<b>\$ 385,137</b>	<b>\$ 16,606,594</b>	<b>\$ 9,738</b>	<b>\$ 658,362</b>	<b>\$ 6,536,268</b>	<b>\$ 130,358</b>	<b>\$ 144,610</b>	<b>\$ 29,509,890</b>
Beginning Fund Balance - 7/1/2007	5,038,823	385,137	16,606,594	9,738	658,362	6,536,268	130,358	144,610	29,509,890
Actual FY 2008 Revenues	24,103,082	2,627,264	2,333,906	1,541,312	723,129	1,551,974	475,823	713,897	34,070,387
Actual FY 2008 Expenditures	(25,203,970)	(2,753,677)	(13,492,699)	(1,523,882)	(904,411)	(1,734,560)	(463,668)	(731,011)	(46,807,878)
<b>Ending Fund Balance - 6/30/2008</b>	<b>\$ 3,937,935</b>	<b>\$ 258,724</b>	<b>\$ 5,447,801</b>	<b>\$ 27,168</b>	<b>\$ 477,080</b>	<b>\$ 6,353,682</b>	<b>\$ 142,513</b>	<b>\$ 127,496</b>	<b>\$ 16,772,399</b>
Beginning Fund Balance - 7/1/2008	3,937,935	258,724	5,447,801	27,168	477,080	6,353,682	142,513	127,496	16,772,399
Estimated FY 2009 Revenues	23,068,314	2,581,296	3,014,398	892,741	585,250	1,652,780	419,740	874,370	33,088,889
Estimated FY 2009 Expenditures	(24,223,794)	(2,691,890)	(8,462,199)	(893,071)	(799,080)	(2,410,180)	(403,200)	(874,370)	(40,757,784)
<b>Projected Fund Balance - 6/30/2009</b>	<b>\$ 2,782,455</b>	<b>\$ 148,130</b>	<b>\$ -</b>	<b>\$ 26,838</b>	<b>\$ 263,250</b>	<b>\$ 5,596,282</b>	<b>\$ 159,053</b>	<b>\$ 127,496</b>	<b>\$ 9,103,504</b>
Beginning Fund Balance - 7/1/2009	2,782,455	148,130	-	26,838	263,250	5,596,282	159,053	127,496	9,103,504
Estimated FY 2010 Revenues	23,007,091	2,411,481	242,000	-	798,280	1,643,073	381,610	716,846	29,200,381
Estimated FY 2010 Expenditures	(23,007,091)	(2,559,611)	(242,000)	-	(812,280)	(2,299,686)	(381,610)	(716,846)	(30,019,124)
<b>Projected Fund Balance - 6/30/2010</b>	<b>\$ 2,782,455</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,838</b>	<b>\$ 249,250</b>	<b>\$ 4,939,669</b>	<b>\$ 159,053</b>	<b>\$ 127,496</b>	<b>\$ 8,284,761</b>

## **GENERAL FUND - SUMMARY**

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### **General Fund Description**

The General Fund accounts for all revenues and expenditures applicable to the general operations of the City which are not accounted for in other funds. Principal sources of revenue are property taxes and other local taxes, licenses and permit fees, and intergovernmental revenues. A significant part of the General Fund's revenues is transferred to the School's (the component unit) to fund the operation of the City's school system. Primary expenditures are for public safety, public works, health and welfare, parks, recreation and cultural, and the general administration of the City.

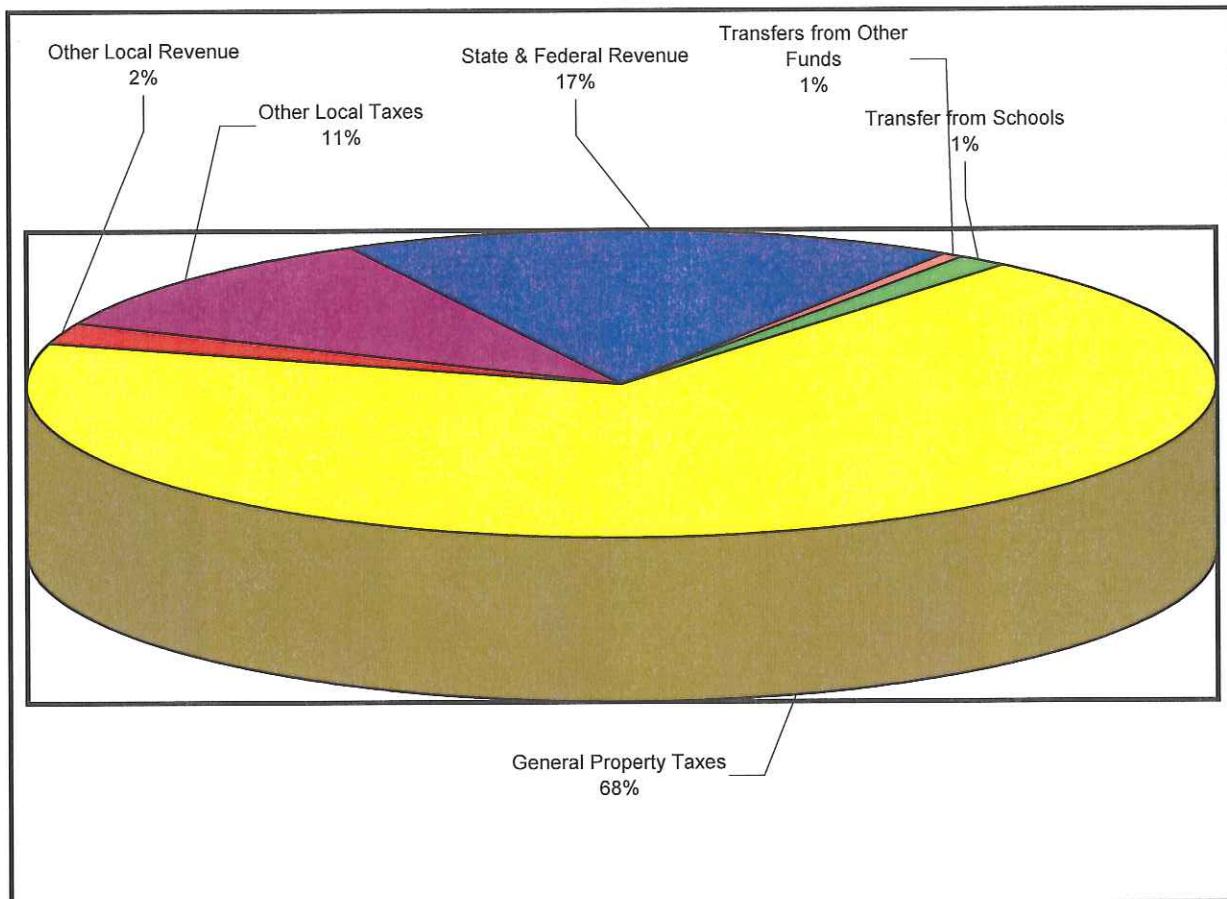
### **General Fund Projection of Fund Balance**

Beginning Fund Balance - 6/30/2006		\$ 4,675,871
Actual FY 2007 Revenues	\$ 23,353,373	
Actual FY 2007 Expenditures	<u>(22,990,421)</u>	362,952
Fund Balance - 6/30/2007		\$ 5,038,823
Actual FY 2008 Revenues	\$ 24,103,082	
Actual FY 2008 Expenditures	<u>(25,203,970)</u>	(1,100,888)
Fund Balance - 6/30/2008		\$ 3,937,935
Estimated FY 2009 Revenues	\$ 23,068,314	
Estimated FY 2009 Expenditures	<u>(24,223,794)</u>	(1,155,480)
Projected Fund Balance - 6/30/2009		\$ 2,782,455
Estimated FY 2010 Revenues	\$ 23,007,091	
Estimated FY 2010 Expenditures	<u>(23,007,091)</u>	-
<b>Projected Fund Balance - 6/30/2010</b>		<b>\$ 2,782,455</b>

## GENERAL FUND - SUMMARY

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### General Fund Revenue

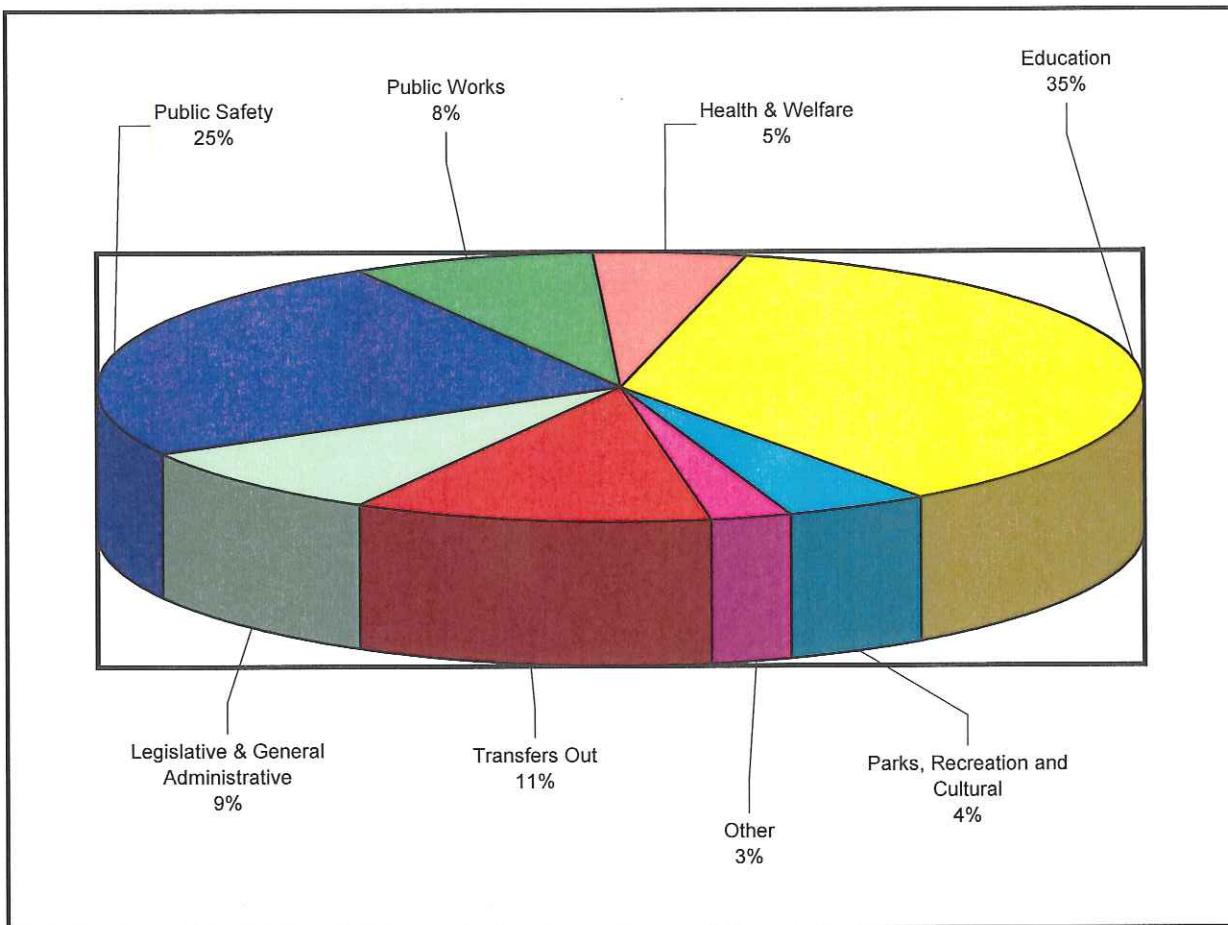


<u>General Fund Revenue</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
General Property Taxes	\$ 15,801,000	\$ 15,693,295
Other Local Revenue	312,400	518,600
Other Local Taxes	2,537,500	2,506,000
State & Federal Revenue	3,844,003	3,859,196
Transfers from Other Funds	231,600	130,000
Transfer from Schools	341,811	300,000
Use of Unappropriated Fund Balance	<u>804,411</u>	<u>-</u>
 <b>TOTAL</b>	 <u>\$ 23,872,725</u>	 <u>\$ 23,007,091</u>

## GENERAL FUND - SUMMARY

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### General Fund Expenditures



<u>General Fund Expenditures</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
Legislative & General Administrative	\$ 2,029,473	\$ 1,984,644
Public Safety	5,902,422	5,671,474
Public Works	1,520,220	1,752,692
Health & Welfare	1,022,480	1,098,240
Education	8,488,817	8,334,090
Parks, Recreation and Cultural	1,158,915	1,005,000
Other	961,232	618,470
Transfers Out	<u>3,140,235</u>	<u>2,542,481</u>
 <b>TOTAL</b>	 <u>\$ 24,223,794</u>	 <u>\$ 23,007,091</u>

## GENERAL FUND REVENUE SUMMARY

### General Fund Revenues Summary

Account Title	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>LOCAL REVENUE:</b>							
<b>GENERAL PROPERTY TAXES</b>							
Real Estate-Current Tax	\$ 13,031,305	\$ 13,228,620	\$ 13,241,000	\$ 13,241,000	\$ 13,454,295	\$ 213,295	1.6%
Delinquent Real Estate Taxes	95,467	85,711	90,000	90,000	90,000	-	0.0%
Public Service Corp.	82,225	126,459	126,000	126,000	110,000	(16,000)	-12.7%
Personal Property-Current Tax	2,198,687	2,285,250	2,430,000	2,230,000	1,910,000	(520,000)	-21.4%
Delinquent Personal Property Taxes	12,288	296,270	10,000	10,000	20,000	10,000	100.0%
Penalties and Interest	142,889	104,858	104,000	104,000	109,000	5,000	4.8%
<b>TOTAL GENERAL PROPERTY TAXES</b>	<b>15,562,861</b>	<b>16,127,168</b>	<b>16,001,000</b>	<b>15,801,000</b>	<b>15,693,295</b>	<b>(307,705)</b>	<b>-1.9%</b>
<b>OTHER LOCAL TAXES</b>							
Local Sales Tax	484,159	494,938	490,000	490,000	<b>490,000</b>	-	0.0%
Communications Sales & Use Tax	168,953	467,797	445,000	445,000	<b>400,500</b>	(44,500)	-10.0%
Meals Tax	469,997	518,764	475,000	475,000	<b>510,000</b>	35,000	7.4%
Consumer Utility Tax	354,783	282,436	275,000	275,000	<b>275,000</b>	-	0.0%
Consumption Tax	46,755	39,642	39,500	39,500	<b>39,500</b>	-	0.0%
E-911 Telephone Tax	74,410	-	-	-	-	-	n/a
Business License Tax	447,514	448,920	425,000	425,000	<b>430,000</b>	5,000	1.2%
Cable Franchise Tax	67,505	-	-	-	-	-	n/a
Motor Vehicle License Fee	12,067	-	-	-	-	-	n/a
Cigarette Tax	70,141	74,601	75,000	75,000	<b>75,000</b>	-	0.0%
Other Local Taxes	344,905	286,097	313,000	313,000	<b>286,000</b>	(27,000)	-8.6%
<b>TOTAL OTHER LOCAL TAXES</b>	<b>2,541,189</b>	<b>2,613,195</b>	<b>2,537,500</b>	<b>2,537,500</b>	<b>2,506,000</b>	<b>(31,500)</b>	<b>-1.2%</b>
<b>TOTAL PERMITS, LICENSES &amp; FEES</b>	<b>162,218</b>	<b>98,233</b>	<b>128,900</b>	<b>84,000</b>	<b>76,900</b>	<b>(52,000)</b>	<b>-40.3%</b>
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>73,942</b>	<b>38,201</b>	<b>39,000</b>	<b>39,000</b>	<b>39,100</b>	<b>100</b>	<b>0.3%</b>
<b>USE OF MONEY &amp; PROPERTY</b>							
Interest on Investments	222,018	178,142	120,000	55,000	<b>10,000</b>	(110,000)	-91.7%
Rental of Property	86,435	96,740	66,300	66,300	<b>96,300</b>	30,000	45.2%
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>308,453</b>	<b>274,882</b>	<b>186,300</b>	<b>121,300</b>	<b>106,300</b>	<b>(80,000)</b>	<b>-42.9%</b>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>72,749</b>	<b>71,505</b>	<b>58,000</b>	<b>58,000</b>	<b>290,800</b>	<b>232,800</b>	<b>401.4%</b>
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>85,322</b>	<b>124,347</b>	<b>10,100</b>	<b>10,100</b>	<b>5,500</b>	<b>(4,600)</b>	<b>-45.5%</b>
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 18,806,734</b>	<b>\$ 19,347,531</b>	<b>\$ 18,960,800</b>	<b>\$ 18,650,900</b>	<b>\$ 18,717,895</b>	<b>\$ (242,905)</b>	<b>-1.3%</b>

## GENERAL FUND REVENUE SUMMARY

### General Fund Revenues Summary

Account Title	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>STATE REVENUE:</b>							
<b>NON-CATEGORICAL AID</b>							
PPTRA AID	\$ 1,942,140	\$ 1,923,431	\$ 1,923,430	\$ 1,923,430	\$ 1,923,431	\$ 1	0.0%
DMV Profit	86,294	131,531	125,000	125,000	115,000	(10,000)	-8.0%
Reimbursement to Commonwealth	-	-	-	(41,169)	(42,088)	(42,088)	n/a
Other Aid	25,421	17,064	2,000	2,000	2,000	-	0.0%
<b>TOTAL NON-CATEGORICAL AID</b>	<b>2,053,855</b>	<b>2,072,026</b>	<b>2,050,430</b>	<b>2,009,261</b>	<b>1,998,343</b>	<b>(52,087)</b>	<b>-2.5%</b>
<b>CATEGORICAL AID</b>							
<b>TOTAL SHARED EXPENSES</b>	<b>255,253</b>	<b>270,670</b>	<b>277,709</b>	<b>277,709</b>	<b>276,675</b>	<b>(1,034)</b>	<b>-0.4%</b>
<b>OTHER CATEGORICAL AID:</b>							
State 599 Funds (Police)	291,856	277,264	277,263	277,263	266,841	(10,422)	-3.8%
Street & Highway Maintenance	689,175	719,485	690,000	690,000	840,000	150,000	21.7%
Library Aid	130,195	133,686	143,000	143,000	151,562	8,562	6.0%
Comprehensive Services Act	261,035	283,673	288,500	288,500	275,000	(13,500)	-4.7%
Police Grants	20,482	17,344	7,384	7,384	-	(7,384)	-100.0%
Fire and EMS Grants	40,009	125,403	39,485	39,485	44,775	5,290	13.4%
Wireless E911 PSAP	101,533	48,466	-	-	-	-	n/a
State Matching FEMA Grant	18,655	-	-	-	-	-	n/a
Other State Revenue	9,171	6,508	12,000	12,000	-	(12,000)	-100.0%
<b>TOTAL OTHER CATEGORICAL AID</b>	<b>1,562,111</b>	<b>1,611,829</b>	<b>1,457,632</b>	<b>1,457,632</b>	<b>1,578,178</b>	<b>120,546</b>	<b>8.3%</b>
<b>TOTAL CATEGORICAL AID</b>	<b>1,817,364</b>	<b>1,882,499</b>	<b>1,735,341</b>	<b>1,735,341</b>	<b>1,854,853</b>	<b>119,512</b>	<b>6.9%</b>
<b>TOTAL STATE REVENUE</b>	<b>3,871,219</b>	<b>3,954,525</b>	<b>3,785,771</b>	<b>3,744,602</b>	<b>3,853,196</b>	<b>67,425</b>	<b>1.8%</b>
<b>FEDERAL REVENUE:</b>							
COPS Fast Grant	58,682	47,500	30,000	30,000	-	(30,000)	-100.0%
Police Grants	36,217	150,926	35,277	35,277	-	(35,277)	-100.0%
Plum Tree Island Refuge	4,717	4,562	4,500	4,500	4,500	-	0.0%
FEMA Public Assistance Grant	90,779	45,483	24,624	24,624	-	(24,624)	-100.0%
Other Federal Revenue	27,604	6,255	5,000	5,000	1,500	(3,500)	-70.0%
<b>TOTAL FEDERAL REVENUE</b>	<b>217,999</b>	<b>254,726</b>	<b>99,401</b>	<b>99,401</b>	<b>6,000</b>	<b>(93,401)</b>	<b>-94.0%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>22,895,952</b>	<b>23,556,782</b>	<b>22,845,972</b>	<b>22,494,903</b>	<b>22,577,091</b>	<b>(268,881)</b>	<b>-1.2%</b>
<b>TRANSFERS IN:</b>							
Transfer from Sewer Fund	130,000	130,000	130,000	130,000	130,000	-	0.0%
Transfer from Capital Projects Fund	-	97,690	101,600	101,600	-	(101,600)	-100.0%
Transfer from School Board	327,417	318,610	341,811	341,811	300,000	(41,811)	-12.2%
Transfer from Unapprop. Fund Bal.	-	-	804,411	804,411	-	(804,411)	-100.0%
<b>TOTAL TRANSFERS IN</b>	<b>457,417</b>	<b>546,300</b>	<b>1,377,822</b>	<b>1,377,822</b>	<b>430,000</b>	<b>(947,822)</b>	<b>-68.8%</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$ 23,353,368</b>	<b>\$ 24,103,082</b>	<b>\$ 24,223,794</b>	<b>\$ 23,872,725</b>	<b>\$ 23,007,091</b>	<b>\$ (1,216,703)</b>	<b>-5.0%</b>

## **REVENUE DETAIL**

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### **LOCAL REVENUE**

General Property taxes account for 85% of locally generated revenues. Included in this category are levies made on real and personal property of City residents and businesses.

#### **REAL ESTATE TAX:**

The real estate property tax on residential, commercial land and buildings in the City is adopted at a rate of \$0.81 per \$100 of assessed value. Each cent of tax brings approximately \$170,000 of revenue to the City.

The tax rate is applied to the assessed value of individual property, as determined by the Real Estate Assessor during the assessment. The Commonwealth of Virginia requires localities to assess real property at 100% of fair market value and FY 2010 is a reassessment year with anticipation of flat assessments.

Residential growth projections in FY 2010 are based on twenty new houses, estimated value of \$350,000 each, to be built throughout the year and other residential improvements. This will bring approximately \$28,900 in additional tax revenue during FY 2010.

<b>FY 2009 Real Estate Revised Budget Estimate</b>	\$13,595,395
Tax Relief	(170,000)
FY 2010 Residential growth \$8,400,000 on new assessments of 20 new homes at \$350,000 each and other residential improvements	<u>28,900</u>
<b>FY 2010 Real Estate Budget</b>	<b><u>\$13,454,295</u></b>

Real estate taxes are due on December 5th and June 5th. A penalty of \$10 or 10%, whichever is greater, is assessed on past due balances. In addition, interest of 10% per annum is assessed on unpaid balances beginning in the month following the month in which the tax is due.

#### **PUBLIC SERVICE CORPORATION TAXES:**

The State Corporation Commission assesses a tax on the value of the real estate and personal property of all public service corporations; such as, Dominion Virginia Power, Virginia Natural Gas, Verizon and Cox Communications. The Commissioner of the Revenue certifies the levy as submitted by the State Corporation Commission.

Public service corporations are taxed at the same rate as real estate. The State Corporation Commission assesses public service corporations and we are estimating that assessments will be \$13,644,000 in FY 2010, which is a decrease of \$329,500 from FY 2009.

## **REVENUE DETAIL**

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### **PERSONAL PROPERTY TAX:**

The City imposes a tax on tangible personal property of businesses and individuals, including motor vehicles, business equipment, boats, recreational vehicles (RV's), and trailers.

The City uses the NADA loan value to determine the assessment of automobiles and recreational vehicles. In the adopted FY 2010 budget, the tax rate for automobiles is based on a \$4.15 tax rate per \$100 of assessed value; for boats and recreational vehicles a \$1.50 tax rate per \$100 of assessed value. Mobile homes are assessed as personal property on a calendar year basis, and taxed at the adopted real estate rate of \$0.81 per \$100 of assessed value. The low value in the ABOS book is used to determine the assessment for boats.

The FY 2010 personal property tax revenue is \$3,833,431 a \$320,000 decrease over the FY 2009 estimated budget. The decrease in assessments of personal property is the result of significant devaluation of SUV's and trucks as well as a significant decrease in new vehicle purchases. The personal property tax rate changed to \$4.15 per \$100 of assessed value to offset the elimination of the City's motor vehicle decal fee in FY 2007.

Personal property taxes are due on December 5th and June 5th. A penalty of \$10 or 10%, whichever is greater, is assessed on past due balances. Interest at the rate of 10% per annum accrues on all delinquent taxes on the first day following the due date on which such taxes become delinquent.

The Personal Property Tax Relief Act of 1998 (PPTRA) established a statewide program by which the Commonwealth of Virginia was to provide relief for owners of personal use motor vehicles from personal property taxation. Due to soaring costs associated with PPTRA, the 2004 and 2005 General Assemblies made significant changes to PPTRA. The changes include converting the program from an entitlement program to a block grant formula that caps statewide relief to local governments at \$950 million annually which became effective in FY 2008. The cap for Poquoson as identified by the State Auditor of Public Accounts for Personal Property Tax Relief is \$1,923,431.

In 2006, the City adopted the "specific relief" method of computing and reflecting tax relief. The "specific relief" method allows a set single tax rate and applies tax relief at a specific percentage to each qualifying vehicle. One hundred percent of the personal property tax will continue to qualify for tax relief for qualifying personal use vehicles used for non-business purposes with a value of one thousand dollars (\$1,000) or less. Tax relief percentage will be at 60% for calendar year 2009.

Since not all personal property is affected by PPTRA, the City has estimated that citizens and businesses will pay 49.8% of personal property tax in FY 2010. The break out between local taxes and state aid is as follows for FY 2010 Personal Property tax revenue.

<u>Local Taxes = 49.8%</u>	<u>State Aid = 51.2%</u>	<u>Total</u>
\$ 1,910,000	\$ 1,923,431	\$ 3,833,431

### **LOCAL SALES TAX:**

Virginia State Sales Tax rate increased from 4.5% to 5.0% July 1, 2004. The State returns to the City 1% of the sales tax collected within the City of Poquoson. In FY 2010, it is expected to remain level from FY 2009 budget. This projection is based on commercial retail sales in the City.

### **MEALS TAX:**

A 5.5% tax has been imposed on all prepared food and beverages sold in the City since FY 2002. In FY 2010, revenue is expected to increase due to the increase in food establishments starting up in the City.

## **REVENUE DETAIL**

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### **COMMUNICATIONS SALES & USE TAX:**

The 2006 Virginia General Assembly completed a major restructuring of telecommunication taxes. Effective January 1, 2007, a statewide Communications Sales and Use Tax applies to retail communication and video services. The tax rate is 5% on local exchange telephone service, paging, inter-exchange (interstate and intrastate), cable and satellite television, wireless and Voice over the Internet (VoIP).

This new tax replaces the local consumer utility tax the City collected from both residential and commercial customers of telephone companies. The local E-911 tax has also been replaced with a \$0.75 "E-911 tax" applied to each local landline and a \$0.75 "State E-911 fee" to be applied to each wireless number. The Cable Franchise Fee has also been replaced by the Communications Sales Tax. The tax will be collected by the companies and paid to the State, which will administer distribution of the tax revenue. The redistribution of taxes is intended to be revenue neutral to the City. In FY 2010, it is estimated to be \$400,500 a reduction of \$44,500 or 10%.

### **CONSUMER UTILITY TAX:**

The City collects a tax based upon consumption from residential and commercial users of the service provided by Dominion Virginia Power and Virginia Natural Gas. The monthly charge for residential and commercial users shall not exceed \$3 and \$10 respectively.

### **CONSUMPTION TAX:**

This is a tax instituted by the State to replace the business license tax that electric and gas utilities are no longer required to pay. It is estimated that the City will receive \$39,500 for FY 2010.

### **E-911 TELEPHONE TAX:**

In FY 2007, the City's E-911 tax of \$2.50 per line per month was replaced with the new statewide communication sales and use tax. More information on this new tax is included in the Communications Sales and Use Tax section.

### **BUSINESS LICENSE TAX:**

A tax based upon gross receipts is imposed on local businesses, trades, professions and occupations operating within the City. The rates vary depending upon the type of business or occupation. While there have been a few changes in local businesses, this tax varies for contractors building new homes and commercial establishments in Poquoson. The projected amount budgeted for FY 2010 is expected to remain level.

### **CABLE FRANCHISE FEE:**

In FY 2007, the Cable Franchise Fee was replaced by the Communications Sales and Use Tax. The City's right to directly impose this fee remains intact until the expiration of the City's current franchise agreement with Cox Communications. The revenue from the fee is now included with the new Communications Sales and Use Tax.

### **MOTOR VEHICLE LICENSE TAX:**

The Motor Vehicle License Tax (decal fee) requirement for vehicles, RV's, motorcycles, and trailers was eliminated in FY 2007. In order to make up this loss in revenue, an increased personal property tax rate was adopted in FY 2007.

## REVENUE DETAIL

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### **CIGARETTE TAX:**

This tax is based on 10 cents per pack that went into effect October 1, 2001. The amount budgeted for FY 2010 is \$75,000.

### **OTHER LOCAL TAXES:**

Included in this category are:

Bank Franchise Tax	\$ 26,000
Recordation Tax	230,000
Deed of Conveyance	<u>30,000</u>
<u><b>\$286,000</b></u>	

The Bank Franchise Tax is a fee that is imposed on the net capital of local banks based on returns filed with the Commissioner of the Revenue. The amount budgeted for Bank Franchise Tax is based on prior years' experience and anticipated economic trends.

Recordation Tax represents fees paid to record any document with the Circuit Court. The Deed of Conveyance is a fee that is charged by the Clerk of the York/Poquoson Circuit Court for recording land transfers. FY 2010 anticipates a decrease from FY 2009 due to the real estate market.

### **PERMITS, LICENSES, AND FEES:**

Included in this category of revenue are:

Dog Licenses	\$ 3,000
Site Plan Inspection Fees	5,000
Site Plan Review Fees	1,000
Zoning Advertising Fees	3,000
Subdivision Inspection Fees	3,000
Building Permits	<u>30,000</u>
Electrical Permits	5,000
Plumbing Permits	6,000
Mechanical Permits	7,000
Erosion and Sediment Fees	5,000
Right-of-Way Permits	4,000
Drainage Pipe Permits	1,500
Subdivision Street Lights	1,500
Other Fees	<u>1,900</u>
	<u><b>\$ 76,900</b></u>

In FY 2010, this represents a 40.3% decrease of \$52,000 from the FY 2009 estimate.

### **FINES AND FORFEITURES:**

This represents fines for violation of local ordinances upon conviction. The amount budgeted for FY 2010 is \$39,100.

## REVENUE DETAIL

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### **INTEREST ON INVESTMENTS:**

For FY 2010 revenue of \$10,000 is anticipated or a reduction of \$45,000 from the FY 2009 estimate.

### **RENTAL OF PROPERTY:**

The City rents property to the School Board for administrative office space in City Hall. In FY 2010, the amount will be \$26,300, which is the same as FY 2009. This rental fee is for the maintenance costs on the building space that the School Administration occupies. Also budgeted is \$70,000 for tower rental for communications companies to place their towers on City property.

### **CHARGES FOR SERVICES:**

Included in this category of revenue are:

EMS Fees	\$175,000
Library Fees	25,000
Passport Processing	35,000
School Maintenance	52,000
Miscellaneous	600
Copying Charges	<u>3,200</u>
	<u><u>\$290,800</u></u>

EMS fees are new charges for ambulance services. It is expected that the charges for these services will begin in October 2009.

### **MISCELLANEOUS REVENUE:**

Miscellaneous Revenue includes:

CSA Reimbursement	\$ 4,000
Miscellaneous	<u>1,500</u>
	<u><u>\$ 5,500</u></u>

Miscellaneous revenue in prior years included donations and insurance recoveries. Donations and insurance recoveries are not budgeted until received.

## STATE REVENUE

### **NON-CATEGORICAL AID:**

The City receives from the State revenues for the following categories:

Personal Property Tax Relief Act	\$1,923,431
DMV Reimbursement	115,000
Local Aid Reimbursement to State	(42,088)
Mobile Home Titling Tax	2,000
	<u><u>\$1,998,343</u></u>

Total personal property in FY 2010 is \$3,833,431. Of this amount, \$1,910,000 is recorded as general property taxes and \$1,923,431 is recorded as State Non-Categorical Aid. Personal Property is expected to decrease by \$320,000 due to projected decreases in assessments; however, the revenue from the State will remain level.

## **REVENUE DETAIL**

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The City opened a State Department of Motor Vehicles (DMV) office on January 2, 2002. As part of the City's agreement with DMV, the City receives 4.5% of the first \$500,000 of gross collections and 5% on gross collection over \$500,000. It is projected the City will receive \$115,000 for FY 2010. The office staff salaries and the majority of office expenses are paid by the City. The total DMV budget is \$100,990, which is lower than the projected revenue by \$14,010.

The Local Aid Reimbursement to the State of \$42,088 is a result of reduced revenues from the State for the City of Poquoson. City Council elected to reimburse the State our share of the reduction plan rather than electing a reduction of revenues for State Categorical Programs.

Mobile Home Titling Tax represents sales tax on mobile homes and is administered by the State.

### **CATEGORICAL AID - SHARED EXPENSES:**

The State assists in funding the offices of the Commissioner of the Revenue, Treasurer and Registrar. For the two constitutional officers, the level of State funding is established by the State Compensation Board within certain parameters established by the General Assembly. The Registrar's salary is paid through the State Department of Elections with the other expenses of the office paid by the City.

The FY 2010 budget of \$276,675 is based on estimates received from the State Compensation Board.

The revenues are:

Commissioner of the Revenue	\$ 119,000
Treasurer	106,800
Registrar	<u>50,875</u>
<u><b>\$276,675</b></u>	

### **OTHER CATEGORICAL AID:**

The City also receives funding from the State to be used for specific purposes. Included in this category is State 599 funding for the Police Department, Street and Highway Maintenance funds, Library Aid, and other certain grants. State 599 funding is intended for the operation of the City Police Department. The 599 funding for FY 2010 is anticipated to be \$266,841.

Street and Highway Maintenance aid is received for the upkeep of City roads and streets and is based upon the number of lane miles in the City system. Street and Highway Maintenance funds are also reflected in the Capital Projects Fund. The City estimates a total of \$1,082,000 in FY 2010 for Street and Highway Maintenance funding. Of that amount, \$242,000 is budgeted in the Capital Projects Fund and is used for paving and drainage projects. The remaining \$840,000 is budgeted in the General Fund.

Library Aid is provided on a per capita basis for the operation of the public library. State money must be expended either for book purchases or partial funding of Library professional employees' salaries. The amount the City estimates in FY 2010 is \$151,562.

Comprehensive Services Act (CSA) funds are provided to partially fund mandated foster care and residentially placed special education expenses. The State contribution is expected to be \$275,000 and a local cost of \$115,000 for a total of \$390,000 for CSA expenditures.

Various websites from State agencies and the Virginia Municipal League (VML) determined the FY 2010 estimates for State Categorical Aid. VML is an advocate for Virginia localities at the General Assembly. The General Assembly has not adopted a budget for the next biennium; therefore, revenue from the State is estimated.

## **REVENUE DETAIL**

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### **FEDERAL REVENUE**

#### **CATEGORICAL AID:**

Plum Tree Island Refuge revenue represents payment in lieu of taxes for the Big Marsh area administered by the Department of Interior. The Federal E-Rate Telephone revenue is for the operations of the Library.

### **TRANSFERS IN**

This category reflects monies transferred from the schools, other funds and the Unappropriated Fund Balance that are used to meet expenditures in the General Fund.

The Utilities Fund reimburses the General Fund for expenses incurred in the overall administration of the sewer system and in FY 2010 will remain level at \$130,000.

The amounts budgeted in Transfer from the School Board represent unspent year-end School funds and money the School remits to the City from State School Construction and State Lottery funds. The amount of unspent year-end School funds is unknown until the year-end audit is complete and thus is not budgeted in FY 2010. In previous years, the City received money from the State which was used for the School Construction Funds and the School Lottery Funds to help pay for School debt service. Poquoson City Schools will transfer \$300,000 of School Federal Stimulus money to help pay for the School debt.

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## GENERAL FUND EXPENDITURES SUMMARY

### General Fund Expenditures Summary

Account Title	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>LEGISLATIVE</b>						
City Council	\$ 83,344	\$ 76,818	\$ 70,200	\$ 66,460	\$ (3,740)	-5.3%
<b>GENERAL ADMINISTRATION</b>						
City Manager	468,968	462,504	490,460	390,905	(99,555)	-20.3%
Legal Services	112,133	127,401	103,550	103,750	200	0.2%
Independent Auditor	25,900	37,143	29,000	35,000	6,000	20.7%
Commissioner of the Revenue	269,468	278,253	287,800	292,680	4,880	1.7%
Assessor/Equalization Board	215,177	209,059	220,000	161,810	(58,190)	-26.5%
Treasurer	272,027	277,701	290,590	288,630	(1,960)	-0.7%
Finance	295,172	312,718	326,400	323,490	(2,910)	-0.9%
Technology	-	21,144	-	17,090	17,090	n/a
Risk Management	66,730	74,080	73,030	172,129	99,099	135.7%
<b>TOTAL ADMINISTRATION</b>	<b>1,725,575</b>	<b>1,800,003</b>	<b>1,820,830</b>	<b>1,785,484</b>	<b>(35,346)</b>	<b>-1.9%</b>
<b>ELECTIONS</b>						
Registrar/Electoral Board	156,397	129,467	138,443	132,700	(5,743)	-4.1%
<b>PUBLIC SAFETY</b>						
Courts and Sheriff	226,198	278,201	324,300	376,610	52,310	16.1%
Police	2,306,587	2,364,756	2,417,454	2,272,893	(144,561)	-6.0%
Fire	2,267,832	2,819,856	2,638,928	2,565,475	(73,453)	-2.8%
Corrections & Detention	154,436	173,317	173,840	181,790	7,950	4.6%
Inspections	238,428	249,487	269,860	193,076	(76,784)	-28.5%
Animal Control	67,778	76,441	78,040	81,630	3,590	4.6%
<b>TOTAL PUBLIC SAFETY</b>	<b>5,261,259</b>	<b>5,962,058</b>	<b>5,902,422</b>	<b>5,671,474</b>	<b>(230,948)</b>	<b>-3.9%</b>
<b>PUBLIC WORKS</b>						
Engineering	119,997	129,351	125,940	90,732	(35,208)	-28.0%
Public Works	1,037,279	1,067,785	1,098,180	1,048,238	(49,942)	-4.5%
Street Lights	68,904	71,946	75,000	78,000	3,000	4.0%
Facilities & Grounds	166,663	278,331	221,100	535,722	314,622	142.3%
<b>TOTAL PUBLIC WORKS</b>	<b>1,392,843</b>	<b>1,547,413</b>	<b>1,520,220</b>	<b>1,752,692</b>	<b>232,472</b>	<b>15.3%</b>
<b>HEALTH &amp; WELFARE</b>						
Health Department	47,600	45,223	45,700	42,330	(3,370)	-7.4%
Mosquito Control	174,063	271,793	252,670	223,260	(29,410)	-11.6%
Mental Health	149,660	160,710	174,150	177,530	3,380	1.9%
Welfare/Social Services	480,037	636,256	549,960	655,120	105,160	19.1%
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>\$ 851,360</b>	<b>\$ 1,113,982</b>	<b>\$ 1,022,480</b>	<b>\$ 1,098,240</b>	<b>\$ 75,760</b>	<b>7.4%</b>

## GENERAL FUND EXPENDITURES SUMMARY

### General Fund Expenditures Summary

Account Title	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b><u>EDUCATION</u></b>						
School Contribution	\$ 7,880,000	\$ 8,147,463	\$ 8,380,627	\$ 8,334,090	\$ (46,537)	-0.6%
School Capital Contribution	-	-	108,190	-	(108,190)	-100.0%
<b>TOTAL EDUCATION</b>	<b>7,880,000</b>	<b>8,147,463</b>	<b>8,488,817</b>	<b>8,334,090</b>	<b>(154,727)</b>	<b>-1.8%</b>
<b><u>PARKS, RECREATION &amp; CULTURAL</u></b>						
Parks and Recreation	337,520	449,786	409,680	257,450	(152,230)	-37.2%
Library	700,279	719,001	749,235	747,550	(1,685)	-0.2%
<b>TOTAL PARKS, REC &amp; CULTURAL</b>	<b>1,037,799</b>	<b>1,168,787</b>	<b>1,158,915</b>	<b>1,005,000</b>	<b>(153,915)</b>	<b>-13.3%</b>
<b><u>COMMUNITY DEVELOPMENT</u></b>						
Planning	329,416	372,386	415,332	327,620	(87,712)	-21.1%
Planning/BZA/Wetlands/ARB	5,630	7,864	10,600	5,200	(5,400)	-50.9%
Economic Development	5,325	5,325	5,330	25,050	19,720	370.0%
Community Development	167,359	151,402	183,430	117,110	(66,320)	-36.2%
Community Relations	167,257	175,979	193,040	-	(193,040)	-100.0%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>674,987</b>	<b>712,956</b>	<b>807,732</b>	<b>474,980</b>	<b>(332,752)</b>	<b>-41.2%</b>
<b><u>NON-DEPARTMENTAL</u></b>						
Non-Departmental	75,486	63,807	52,500	42,500	(10,000)	-19.0%
Department of Motor Vehicles	98,157	98,078	101,000	100,990	(10)	0.0%
Hurricane Isabel Recovery	-	56,248	-	-	n/a	n/a
<b>TOTAL NON-DEPARTMENTAL</b>	<b>173,643</b>	<b>218,133</b>	<b>153,500</b>	<b>143,490</b>	<b>(10,010)</b>	<b>-6.5%</b>
<b><u>TRANSFERS OUT</u></b>						
Debt Service Fund	2,427,570	2,482,454	2,581,296	2,411,481	(169,815)	-6.6%
Capital Projects Fund	758,180	765,000	285,939	-	(285,939)	-100.0%
Special Revenue Fund	98,631	41,781	50,000	-	(50,000)	-100.0%
Solid Waste Fund	265,622	257,420	-	45,000	45,000	100.0%
Utilities Fund	18,337	-	-	-	-	n/a
Parks and Recreation Fund	116,046	131,010	100,000	46,000	(54,000)	-54.0%
Facilities Improvement Fund	-	635,234	-	-	-	n/a
Industrial Development Authority	123,861	110,000	123,000	40,000	(83,000)	-67.5%
Fleet Fund	188	-	-	-	-	n/a
<b>TOTAL TRANSFERS OUT</b>	<b>3,808,435</b>	<b>4,422,899</b>	<b>3,140,235</b>	<b>2,542,481</b>	<b>(597,754)</b>	<b>-19.0%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 23,045,642</b>	<b>\$ 25,299,979</b>	<b>\$ 24,223,794</b>	<b>\$ 23,007,091</b>	<b>\$ (1,216,703)</b>	<b>-5.0%</b>

## CITY COUNCIL

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 44,733	\$ 46,446	\$ 47,170	\$ 47,740	\$ 570	1.2%
<b>Operating Expenses</b>	38,611	30,372	23,030	18,720	(4,310)	-18.7%
<b>Capital Outlay</b>	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 83,344</b>	<b>\$ 76,818</b>	<b>\$ 70,200</b>	<b>\$ 66,460</b>	<b>\$ (3,740)</b>	<b>-5.3%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
City Clerk	0.4	0.4	0.4	0.4
<b>Totals</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>

\* In Personal Services, a minimal amount is budgeted as a stipend to the one City Mayor and six City Council Members. All 7 members' stipends total \$8,700 a year.



### Goals and Objectives

- \* Promote economic development opportunities as a means of bringing balance to local revenue generation.
- \* Improve drainage throughout the City.
- \* Continue to improve City and School athletic facilities.

## CITY COUNCIL

### Major Departmental Functions

- \* The City of Poquoson is organized under the Council-Manager form of government. The Poquoson City Council is composed of seven members who are elected by the voters and serve four year staggered terms. The City is divided into three precincts, each of which is entitled to two representatives. The City Mayor is elected at large. Persons elected to City Council take office on the first day of January following the election which is held in November of even numbered years.
- \* Council appoints the City Manager, City Clerk, City Attorney, and members to various Boards and Commissions.
- \* Council adopts the City Budget and Capital Improvements Plan.
- \* Council adopts ordinances and resolutions relating to municipal affairs and imposes fines and penalties for noncompliance.
- \* Council is served by a City Clerk who is responsible for transcribing the minutes of Council meetings and generally managing City Council's affairs. The City Clerk provides administrative support to the Mayor and Council and maintains City records in accordance with the Code of Virginia.

### Performance Measures

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
Regular Meetings	19	18	20	20
Work Sessions	19	18	17	20
Special Sessions	1	0	3	0

### Significant Budget Items

- \* Decrease in operating expenses is due to budget constraints limiting the funds available for expenditure for travel and training.

## CITY MANAGER

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 403,150	\$ 434,213	\$ 454,170	\$ 367,200	\$ (86,970)	-19.1%
<b>Operating Expenses</b>	31,950	25,634	30,190	23,705	(6,485)	-21.5%
<b>Capital Outlay</b>	33,868	2,657	6,100	-	(6,100)	-100.0%
<b>Totals</b>	<b>\$ 468,968</b>	<b>\$ 462,504</b>	<b>\$ 490,460</b>	<b>\$ 390,905</b>	<b>\$ (99,555)</b>	<b>-20.3%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
City Manager	1	1	1	1
Assistant City Manager	0.6	0.6	0.6	0.6
Deputy Emerg Management Coordinator	1	1	1	0
Executive Assistant	1	1	1	1
Secretary	1	1	1	1
Part-time (FTE)	0.2	0.2	0.2	0.2
<b>Totals</b>	<b>4.8</b>	<b>4.8</b>	<b>4.8</b>	<b>3.8</b>



### Goals and Objectives

- \* Continue efforts to stimulate economic growth in the City, focusing on development of the Big Woods and Messick Point.
- \* Continue review of City operations to identify areas for cost savings and improved services.

## CITY MANAGER

### **Major Departmental Functions**

- \* The City Manager is appointed by City Council to serve as Chief Administrative Officer of the City.
- \* Execute and implement ordinances, resolutions and policies established by Council.
- \* Oversee the daily administrative operations of the City. Recommend service and policy improvements.
- \* Oversee the operations of all City departments, guide the performance of City staff, and encourage excellence in service through problem solving, integrity, responsiveness, innovation, and teamwork.
- \* Provide ongoing community/employee relations program.
- \* Keep internal and external customers advised of City related media events via public service announcements, press releases, public and employee newsletters, communications to Council members, and Cable TV access channel, and the City's website on the internet.



### **Significant Budget Items**

- \* Decrease in personal services is due to the transfer of a position to the Police Department.
- \* Decrease in operating expenses is due to budget constraints limiting the funds available for expenditure for travel and training.

## LEGAL SERVICES

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ -	\$ -	\$ -	\$ -	n/a	n/a
<b>Operating Expenses</b>	109,725	126,216	103,550	103,750	200	0.2%
<b>Capital Outlay</b>	2,408	1,185	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 112,133</b>	<b>\$ 127,401</b>	<b>\$ 103,550</b>	<b>\$ 103,750</b>	<b>\$ 200</b>	<b>0.2%</b>

### Personnel Summary

N/A



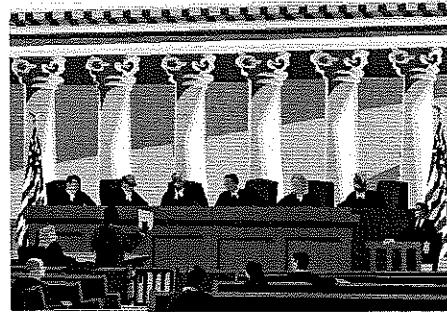
### Goals and Objectives

- \* Practice preventive law on behalf of the City of Poquoson by regular meetings with the City Manager and recommendations to improve the legal position of the City.
- \* Handle legal matters concerning the City in accordance with law in a timely and efficient manner.

## **LEGAL SERVICES**

### **Major Departmental Functions**

- \* The City Attorney is appointed as a consultant by City Council to serve as legal advisor to the City Council, the City Manager, and all Departments and Boards and Commissions of the City.
- \* Prepares and reviews ordinances for introduction to Council.
- \* Drafts and reviews all contracts, licenses, permits, deeds, leases, and other legal documents to which the City is a party.
- \* Represents the City in all legal proceedings and prosecutes violations of City ordinances.
- \* This department also funds collection of delinquent real estate and personal property taxes.



### **Significant Budget Items**

- \* Increase in operating expenses is due to database subscription.

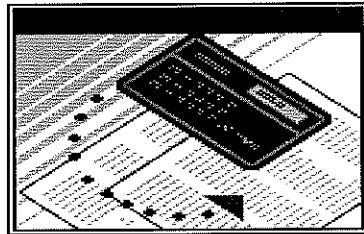
## INDEPENDENT AUDITOR

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ -	\$ -	\$ -	\$ -	n/a	n/a
<b>Operating Expenses</b>	25,900	37,143	29,000	35,000	6,000	20.7%
<b>Capital Outlay</b>	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 25,900</b>	<b>\$ 37,143</b>	<b>\$ 29,000</b>	<b>\$ 35,000</b>	<b>\$ 6,000</b>	<b>20.7%</b>

### Personnel Summary

N/A



### Goals and Objectives

- \* Provide City Council and City administration analysis, recommendations, counsel and information concerning financial related activities of the City in accordance with generally accepted government auditing standards promulgated by the Comptroller General of the United States and the Auditor of Public Accounts of the Commonwealth of Virginia.
- \* Perform FY 2009 audits of the City, School Board and School Activity Funds by November 30, 2009.
- \* Prepare the Comparative Cost Report for the City.
- \* Provide suggestions to strengthen internal accounting and administrative controls.

## INDEPENDENT AUDITOR

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### Major Departmental Functions

\* Accounts for an independent accounting firm to conduct an audit of the City's and Schools' financial records for the preceding fiscal year, in accordance with law.

### Performance Measures

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
Auditing Hours	920	880	880	525

### Significant Budget Items

\* Minimal increase in audit fees in FY 2010.

### Program Accomplishments

\* Assisted in reviewing Government Finance Officers Association (GFOA) prior year comments and financial statement checklist in order to apply for the GFOA Award for Certification of Achievement for Excellence in Financial Reporting for FY 2008.

## COMMISSIONER OF THE REVENUE

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 255,532	\$ 264,032	\$ 275,880	\$ 281,750	\$ 5,870	2.1%
<b>Operating Expenses</b>	13,936	11,517	11,920	10,430	(1,490)	-12.5%
<b>Capital Outlay</b>	-	2,704	-	500	500	n/a
<b>Totals</b>	<b>\$ 269,468</b>	<b>\$ 278,253</b>	<b>\$ 287,800</b>	<b>\$ 292,680</b>	<b>\$ 4,880</b>	<b>1.7%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Commissioner of the Revenue	1	1	1	1
Deputy Commissioner II	1	1	1	1
Deputy Commissioner I	1	1	1	1
Assessment Technician/DMV Clerk	1	1	1	1
<b>Totals</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

### Goals and Objectives

- \* Process online entry of State income tax returns within 2 days of receipt and submit required reports to State office and City Treasurer.
- \* Prepare the Real Estate Land Book and all necessary supplements. Execute deferral and exemption of real estate taxes for elderly and disabled persons who meet requirements.
- \* Maintain, print and mail personal property forms. Have all personal property assessed and the assessment book printed by April 1st.
- \* Process business licenses by March 1st of each year.
- \* Enforce prepared food and beverage tax and cigarette taxation.
- \* Continue to audit the Virginia Department of Taxation for proper remittance of Poquoson's sales tax.

## COMMISSIONER OF THE REVENUE

### Major Departmental Functions

- \* Maintain owners of record for all real estate parcels; prepare land book in accordance with State Code.
- \* Ensure that all personal property, business property and public utility taxes are assessed.
- \* Render fair and consistent assessments with regards to all personal property.
- \* Audit all locally filed Virginia State income tax returns and provide reports to State and City Treasurer.
- \* Utilize the online computer system with the Department of Taxation for processing refunds.
- \* Administer tax exemption and deferral program for elderly and handicapped.
- \* Issue business licenses to all businesses operating within the City and non-city businesses which gross \$25,000 or more in business within the City of Poquoson.
- \* Prepare food and beverage tax forms and enforce such tax.
- \* Administer and enforce the rules and regulations relating to cigarette taxation.

<u>Performance Measures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Estimated</u>	<u>FY 2010 Estimated</u>
Business License	915	918	925	925
Meals Tax	52	49	50	50
Personal Property Abatements	3,775	3,719	3,700	3,700
Personal Property Assessments	20,549	21,107	20,000	20,000
Property Transfers	510	380	400	400
Public Service Corporations	12	14	13	13
Real Estate Abatements	303	298	300	300
Real Estate Parcels	5,244	5,258	5,275	5,275
State Estimated Returns	335	347	350	350
State Tax Returns Audited	2,282	2,481	2,400	2,400
State Tax Refunds Processed Online	1,030	1,051	1,000	1,000
Tax Exemption & Deferral Applications	137	137	150	150

### Significant Budget Items

- \* Personal services includes an increase in health insurance.
- \* Increase in capital outlay is due to the replacement of equipment.
- \* In FY 2010, the City will receive \$119,000 in State Categorical Aid towards expenses of this office.

### Program Accomplishments

- \* Received approval for 1,051 State Income Tax Refunds online with the Department of Taxation, resulting in citizens receiving \$400,000 of refunds within 3-5 days.
- \* Continued providing efficiency and stability to the Department of Motor Vehicles office by cross training employees in the Commissioner's office.

## ASSESSOR / EQUALIZATION BOARD

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 185,527	\$ 192,829	\$ 201,500	\$ 149,740	\$ (51,760)	-25.7%
<b>Operating Expenses</b>	16,056	13,866	18,500	12,070	(6,430)	-34.8%
<b>Capital Outlay</b>	13,594	2,364	-	-	n/a	n/a
<b>Totals</b>	<u>\$ 215,177</u>	<u>\$ 209,059</u>	<u>\$ 220,000</u>	<u>\$ 161,810</u>	<u>\$ (58,190)</u>	<u>-26.5%</u>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Assessor	1	1	1	1
Appraiser	1	1	1	0
Assessment Technician	1	1	1	1
<b>Totals</b>	<u>3</u>	<u>3</u>	<u>3</u>	<u>2</u>

Ratio of property sales during time period

		July 2007-Dec 2007	July 2008-Dec 2008
Sold 1% -- 10%	over Assessed Value	22	16
Sold 11% -- 30%	over Assessed Value	13	16
Sold 31% -- 40%	over Assessed Value	1	0
Sold 41% or more	over Assessed Value	0	1
Sold at Assessed Value		0	5
Sold 1% -- 10%	under Assessed Value	19	18
Sold 11% -- 30%	under Assessed Value	15	8
Sold 31% -- 40%	under Assessed Value	0	3
Sold 41% or more	under Assessed Value	1	0

The above shows that prior to the 2007 reassessment a majority of properties were selling well above assessed value and after the assessment are continuing to sell at or above value.

### Goals and Objectives

- \* Continue to refine program for Computer Assisted Mass Appraisal (CAMA) database.
- \* Continue to utilize property surveys and aerial photographs to improve the accuracy of property identification maps.
- \* Continue to work with the City Manager and other city departments to maintain the Geographic Information System (GIS).
- \* Continue to maintain and post real estate sales to the Property Information Web Site.
- \* Continue to modernize the office and the services that are provided to the public.

## **ASSESSOR / EQUALIZATION BOARD**

### **Major Departmental Functions**

- \* Conduct the reassessment of real estate within the City. Upon completion of reassessment, prepare and mail notices to property owners. Conduct hearings to review concerns of assessments.
- Assist in organizing hearings with Equalization Board. Equalization Board is nominated by City Council and appointed by the Circuit Court. The Board is responsible for hearing homeowners' appeals concerning their real estate property assessments. The Board has authority to increase, decrease or affirm appealed assessments. Assessor is bound by all Board decisions. Property owners may appeal Equalization Board decisions to the Circuit Court.
- \* Maintain owners of record with descriptive information of each real estate parcel within the City.
- \* Analyze sales information and monitor new construction costs in order to keep abreast of local property value trends. Inspect and visit properties that transfer. Post to ratio map and do periodic ratio studies.
- \* Inspect and value all new construction. Make scaled drawing and photograph each main improvement.
- \* Maintain property tax maps. Utilize property surveys and aerial photographs in order to correct and maintain both paper and mylar maps.

<b><u>Performance Measures</u></b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Estimated</b>	<b>FY 2010 Estimated</b>
Assessor				
Real Estate Parcels	5,287	5,304	5,362	5,400
Total Assessed Value	\$1,649,643,617	\$1,678,298,870	\$1,690,725,440	\$1,705,005,429
Property Transfers	473	426	400	425
Renovations/New Construction	362	365	370	365
Total New Assessed Value	\$21,011,400	\$28,655,253	\$12,426,570	\$28,000,000

Since reassessments were performed every two years, the Equalization Board met every two years. Listed are the statistics for the Equalization Board.

	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Estimated</b>	<b>FY 2010 Estimated</b>
Equalization Board				
# of Property Owners Appealing	48	n/a	n/a	40
# of Parcels Reviewed	54	n/a	n/a	40
# of Assessments Decreased	40	n/a	n/a	15
Value of Decreases	\$1,414,400	n/a	n/a	\$700,000

### **Significant Budget Items**

- \* Decrease in personal services is due to elimination of Appraiser position.
- \* Decrease in operating expenses is due to budget constraints limiting the funds available for expenditure for travel and training.

### **Program Accomplishments**

- \* Assisted World View Solutions in converting all tax maps to GIS.
- \* Assisted World View Solutions in combining property information web site with GIS interactive web site.
- \* Completed FY 2010 appraisals of real estate in the City for general reassessment.

## TREASURER

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 217,226	\$ 240,302	\$ 254,330	\$ 253,670	\$ (660)	-0.3%
<b>Operating Expenses</b>	54,792	36,495	34,760	34,460	(300)	-0.9%
<b>Capital Outlay</b>	9	904	1,500	500	(1,000)	-66.7%
<b>Totals</b>	<b>\$ 272,027</b>	<b>\$ 277,701</b>	<b>\$ 290,590</b>	<b>\$ 288,630</b>	<b>\$ (1,960)</b>	<b>-0.7%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Treasurer	1	1	1	1
Deputy Treasurer	1	1	1	1
Accounting Technician	1	1	1	1
Clerical Assistant	1	1	1	1
<b>Totals</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



### Goals and Objectives

- \* Maintain high collection rates and customer service.
- \* Maintain state office accreditation.
- \* Continue training/certification program for Treasurer and employees.
- \* Improve website and real estate and personal property statements.
- \* Pursue collections of delinquent accounts through increased use of DMV stops and debt setoff programs.

## TREASURER

### Major Departmental Functions

- \* Collect all revenues due to the City and School Board including real estate and personal property taxes, service fees, prepared meals taxes, license fees, and utility fees.
- \* Administer online-payment website, direct-debit program and credit cards.
- \* Pursue delinquent taxes and fees through warrants, DMV stops, wage liens, and debt setoff.
- \* Maintain proper accounting of all cash receipts.
- \* Invest idle cash and assist in debt service management.
- \* Maintain and reconcile bank accounts used by the City and School Board.
- \* Collect and deposit State income taxes and State estimated taxes.
- \* Process and mail all original and delinquent personal property and real estate tax bills.
- \* Maintain mortgage files so real estate taxes can be conveyed against escrowed funds for taxpayers.

### Performance Measures

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
Business Licenses Processed	969	980	1,000	1,025
Meals Tax Payments Processed	356	344	360	375
Personal Property Tax Tickets Processed	31,770	33,448	33,500	34,000
Real Estate Tax Tickets Processed	10,979	10,619	11,000	11,050
Utility Account Payments Processed	24,574	25,070	25,200	25,400
Dog Tags Processed	406	620	700	800
Estimated Tax Payments	1,102	1,078	1100	1,125
Debris Pickup Payments	622	743	800	850

### Significant Budget Items

- \* In FY 2010, the City will receive \$106,800 in State Categorical Aid towards expenses of this office.

### Program Accomplishments

- \* The Treasurer's Office collected taxes on a timely basis. Collection rate for FY 2008 for taxes was 98%.
- \* Two employees are certified with the Treasurers Association of Virginia (TAV). Treasurer becomes eligible for certification in FY 2010.
- \* Developed system to effectively administer DMV stop program.
- \* Enhanced document management system to enable timely retrieval of archived documents.
- \* Maximized safety of portfolio and deposit accounts during financial system crisis.
- \* Continued cross-training and procedural documentation to enable continuity of critical functions.

## FINANCE

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 259,014	\$ 261,299	\$ 291,950	\$ 293,290	\$ 1,340	0.5%
<b>Operating Expenses</b>	33,642	51,016	31,450	29,700	(1,750)	-5.6%
<b>Capital Outlay</b>	2,516	403	3,000	500	(2,500)	-83.3%
<b>Totals</b>	<b>\$ 295,172</b>	<b>\$ 312,718</b>	<b>\$ 326,400</b>	<b>\$ 323,490</b>	<b>\$ (2,910)</b>	<b>-0.9%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Director of Finance	1	1	1	1
Accountant	1	1	1	1
Accounting Analyst	1	1	1	1
Accounting Assistant	1	1	1	1
<b>Totals</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



### Goals and Objectives

- \* Oversee annual audit, risk management activities, and employee benefits; maintain and monitor all financial records; and prepare annual financial plan.
- \* Continue to identify areas for cost savings on a City-wide basis.
- \* Identify areas where City financial policies should be developed such as cash management, fund balance requirements, and equipment replacement.

## FINANCE

### Major Departmental Functions

- \* Oversee revenues and expenditures of government funds.
- \* Maintain the City's financial records.
- \* Prepare the City's annual operating budget.
- \* Prepare the City's bi-weekly payroll and weekly accounts payable.
- \* Administer the City's utility and solid waste billing system.
- \* Manage the City's Risk Management Program.
- \* Administer employee benefits such as health insurance, retirement, life insurance and optional life insurance, flexible spending program, other optional benefits, and workers' compensation.
- \* Provide assistance to independent auditors during the annual audit of City financial records.
- \* Administer and maintain data processing functions.
- \* Prepare financial reports at the direction of the City Manager.

<b>Performance Measures</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Estimated</b>	<b>FY 2010 Estimated</b>
Accounts Payable Checks Issued	4,319	4,271	3,700	3,500
Payment Vouchers	5,500	6,000	6,350	6,500
Payroll Checks Issued	1,050	1,050	1,005	1,000
Payroll Direct Deposits	3,200	3,200	3,450	3,300
Deposits to Different Financial Institutions	18	20	20	20
Utility Bills Printed	28,400	28,400	29,400	29,500
Utility Customers	4,750	4,825	4,900	4,920
Utility Customers with Special Rates	130	138	148	148

### Significant Budget Items

- \* Increase in personal services is due to an increase in health insurance.
- \* Decrease in operating expenses is due to budget constraints limiting the funds available for expenditure for travel and training.

### Program Accomplishments

- \* Received the Government Finance Officers Award, Certificate of Achievement of Excellence in Financial Reporting, and Distinguished Budget Presentation Award.

## TECHNOLOGY

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
Personal Services	\$ -	\$ -	\$ -	\$ -	n/a	n/a
Operating Expenses	-	21,144	-	17,090	17,090	n/a
Capital Outlay	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ -</b>	<b>\$ 21,144</b>	<b>\$ -</b>	<b>\$ 17,090</b>	<b>\$ 17,090</b>	<b>n/a</b>

### Personnel Summary

N/A

### Goals and Objectives

\* Maintenance and technical support for the City's GIS database.

## **TECHNOLOGY**

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### **Major Departmental Functions**

\* This department supports the contractor that maintains and assists with the City's GIS database.

### **Significant Budget Items**

\* Includes the City's contract for GIS maintenance and technical support with WorldView Solutions.

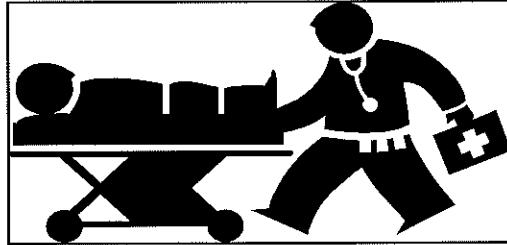
## RISK MANAGEMENT

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
Personal Services	\$ 19,668	\$ 26,837	\$ 36,290	\$ 141,109	\$ 104,819	288.8%
Operating Expenses	47,062	47,243	36,740	34,020	(2,720)	-7.4%
Capital Outlay	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 66,730</b>	<b>\$ 74,080</b>	<b>\$ 73,030</b>	<b>\$ 175,129</b>	<b>\$ 102,099</b>	<b>139.8%</b>

### Personnel Summary

N/A



### Goals and Objectives

- \* Work to minimize liability exposure and to seek coverage wherever exposure exists. Continue to stress the importance of safety programs and other preventive measures for reducing loss.
- \* Work with departments on safety, conduct inspections and various types of safety training.

## RISK MANAGEMENT

### Major Departmental Functions

- \* Contain expenses relating to the City's property, liability, and automobile insurance coverage for general administration departments.
- \* Fund reclassification of positions in which salaries have fallen below market, sick leave termination pay and other fringe benefits that cannot be allocated to a particular department.
- \* Fund Risk Management Consultant.

<u>Performance Measures</u>	<u>Year 2007 Actual</u>	<u>Year 2008 Actual</u>	<u>Year 2009 Estimated</u>	<u>Year 2010 Estimated</u>
<u>Worker's Compensation</u>				
Claims Filed	7	23	10	10
Loss Ratio	1.0%	9.0%	5.0%	5.0%
<u>General Liability</u>				
Claims Filed	0	2	0	0
Loss Ratio	0.0%	0.0%	0.0%	0.0%
<u>Auto Liability and No-Fault</u>				
Claims Filed	1	0	3	0
Loss Ratio	29.0%	0.0%	5.0%	0.0%
<u>Property</u>				
Claims Filed	0	1	1	0
Loss Ratio	0.0%	0.0%	2.0%	0.0%

### Significant Budget Items

- \* Personal services includes money for unemployment for eliminated positions and health insurance.
- \* Increased cost of premiums for insurance coverage is allocated to the respective City department.
- \* Total property and liability insurance cost to City is \$240,080.

### Program Accomplishments

- \* Continual protection of the City's assets through emphasis on safety, proper insurance coverage, and other preventive measures to minimize the adverse effects of accidental losses.
- \* Safety Committee reviews accidents to limit exposure of claims, reviews potential liability areas throughout City buildings and grounds.
- \* Conduct annual driver license check to ensure employees are eligible to drive City vehicles.

## REGISTRAR / ELECTORAL BOARD

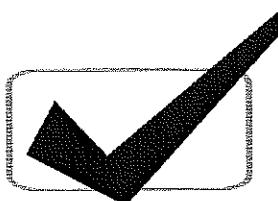
### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 98,153	\$ 101,541	\$ 110,865	\$ 107,420	\$ (3,445)	-3.1%
<b>Operating Expenses</b>	22,866	26,496	26,748	25,280	(1,468)	-5.5%
<b>Capital Outlay</b>	35,378	1,430	830	-	(830)	-100.0%
<b>Totals</b>	<b>\$ 156,397</b>	<b>\$ 129,467</b>	<b>\$ 138,443</b>	<b>\$ 132,700</b>	<b>\$ (5,743)</b>	<b>-4.1%</b>

\* In Personal Services, a minimal amount is budgeted as a stipend to the three Electoral Board members in the amount of \$7,512.

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Registrar	1	1	1	1
Assistant Registrar	1	1	1	1
Part Time (FTE)	0.1	0.1	0.1	0.1
<b>Totals</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>



### Goals and Objectives

- \* Assist citizens in understanding requirements for voter registration, provide citizens with information and referral for services and inform citizens about absentee voting.
- \* Protect the integrity of the electoral process and efficiently conduct the elections in FY 2010 within the provisions of the Code of Virginia.
- \* Assure that registration opportunities will be equally available to all Poquoson citizens and throughout the United States.
- \* Maintain accurate and up-to-date voter records.
- \* Increase voter registrations through use of National Voter Registration Act (NVRA).
- \* Train Officers of Election so they will be informed of duties on election day.
- \* Assist candidates with filing requirements and verify Certificates of Candidate Qualifications, Declarations of Candidacy and all petitions filed by candidates or groups seeking a referendum.

## **REGISTRAR / ELECTORAL BOARD**

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### **Major Departmental Functions**

- \* Process registrations of residents not only in Poquoson but throughout Virginia and United States.
- \* Assist registrations at Poquoson High School, Bayside Convalescent Center and Dominion Village.
- \* Maintain accurate records of all registered voters. Process and enter all registrations, deletions, and name and address changes into the Voter Registration System.
- \* Oversee all elections and absentee voting ensuring that they are handled in accordance with Virginia Election Laws.
- \* Verify Certificate of Candidate qualifications, Declarations of Candidacy and all petitions filed by candidates or groups seeking a referendum.
- \* Verify results of each election and certify to State Board of Elections.
- \* Recruit and train Officers of Election and schedule officers to work at each polling place.

<b><u>Performance Measures</u></b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Estimated</b>	<b>FY 2010 Estimated</b>
Registered Voters	8,349	8,495	9,025	9,390
New Registrants	301	307	490	325
Transferred In	270	213	250	225
Deletions	314	396	375	300
Changes in Address	125	156	150	150
Other Changes	150	61	100	75

### **Significant Budget Items**

- \* In FY 2010, the City will receive \$50,875 in State Categorical Aid for the Registrar and board members' salaries.

### **Program Accomplishments**

- \* Successfully conducted the June Primary.
- \* Successfully conducted the November 2008 Presidential Election.
- \* Trained all election officials on the touch screen voting machine.
- \* Redesigned the three precincts to ensure efficient voter flow.
- \* Worked with the State Board of Elections to verify voters received credit for voting in elections.
- \* Researched and confirmed the National Change of Address list provided by the State Board of Elections.

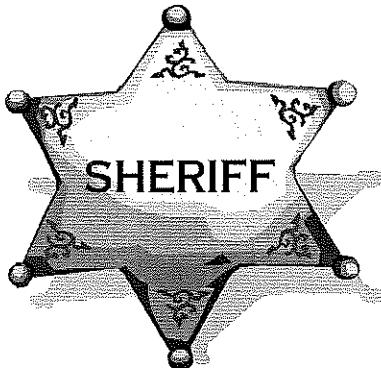
## COURTS AND SHERIFF

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
Personal Services	\$ -	\$ -	\$ -	\$ -	n/a	n/a
Operating Expenses	226,198	278,201	324,300	376,610	52,310	16.1%
Capital Outlay	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 226,198</b>	<b>\$ 278,201</b>	<b>\$ 324,300</b>	<b>\$ 376,610</b>	<b>\$ 52,310</b>	<b>16.1%</b>

### Personnel Summary

N/A



## COURTS AND SHERIFF

### Major Departmental Functions

\* This department includes the cost of judicial services which are shared with York County. Included are the pro-rated costs of the Commonwealth Attorney, Juvenile/Domestic Relations Court, services provided by the Clerk of the Court, Sheriff services, and certain capital and maintenance costs for the Court buildings. All court activity is located in Yorktown.



### Significant Budget Items

\* York County sets the Poquoson courts and sheriff budget, and by legislation Poquoson pays 19.9% of the total budget of \$1,900,591 with \$358,192 as Poquoson's share.  
\* Overall increase of \$52,310 or 16.1% for the department due in part to increases in operating costs.

<u>Budget Detail</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Revised Budget</u>	<u>FY 2010 Adopted Budget</u>
York/Poquoson Courthouse	\$ 103,242	\$ 141,736	\$ 160,594	\$ 208,895
Sheriff	107,056	119,677	146,390	149,297
9th District Court	7,814	8,318	8,700	9,800
Criminal Justice Planner	8,086	8,470	8,616	8,618
<b>Totals</b>	<b>\$ 226,198</b>	<b>\$ 278,201</b>	<b>\$ 324,300</b>	<b>\$ 376,610</b>

## POLICE

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 1,691,663	\$ 1,719,198	\$ 1,713,871	\$ 1,672,933	\$ (40,938)	-2.4%
<b>Operating Expenses</b>	535,182	561,734	694,083	599,960	(94,123)	-13.6%
<b>Capital Outlay</b>	79,742	83,824	9,500	-	(9,500)	-100.0%
<b>Totals</b>	<b>\$ 2,306,587</b>	<b>\$ 2,364,756</b>	<b>\$ 2,417,454</b>	<b>\$ 2,272,893</b>	<b>\$ (144,561)</b>	<b>-6.0%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Police Chief	1	1	1	1
Captain	0	0	1	1
Lieutenant	1	1	1	1
Supervisor of Support Services	1	1	1	0
Sergeant/EMT	2	2	2	2
Sergeant	2	2	2	2
Detective/Sergeant/EMT	0	0	1	1
Detective/Sergeant	1	1	0	0
Corporal/EMT	2	2	1	1
Corporal	1	1	0	0
Master Patrolman/EMT	4	5	2	2
Master Patrolman	3	2	1	4
Detective/Master Patrolman/EMT	0	0	1	1
Detective/Master Patrolman	0	0	0	1
Police Officer/EMT	0	0	1	1
Police Officer	4	4	7	4
Dispatcher Supervisor	1	1	0	0
Dispatcher	3	3	0	0
Administrative Support Technician	1	1	1	1
Clerical	0	0	1	0
Part Time Dispatcher (FTE)	1.5	1.5	0	0
Part Time Officer (FTE)	0.5	0.5	0.5	0.5
<b>Totals</b>	<b>29</b>	<b>29</b>	<b>24.5</b>	<b>23.5</b>

### Goals and Objectives

- \* Continue to pursue accredited status through the Virginia Law Enforcement Professional Standards Commission.
- \* Purchase new generation of Automated External Defibrillators (AED) and digital cameras for each patrol car.
- \* Continue to expand training opportunities for all department personnel, including personal safety and conducting complex criminal investigations.
- \* Continue the "Toys for Tots" donation program.

## POLICE

### Major Departmental Functions

- \* Enforce the laws of the Commonwealth of Virginia and the ordinances of the City of Poquoson.
- \* Prevent and deter crime so as to provide for the public safety.
- \* Preserve and maintain a safe and secure living and business environment in Poquoson.
- \* Provide assistance and friendly service to all persons within the City.
- \* Assist in providing on-scene emergency medical assistance to persons in need.
- \* Provide quality investigative services to the community and pursue those who violate the law or threaten the safety of our community.

<u>Performance Measures</u>	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
Accidents	238	205	194	213
Arrests/Charges/Apprehensions	392	615	604	664
Calls for Service	6,688	13,989	17,706	19,476
First Responder Calls	303	408	354	389
Traffic Tickets	1,086	919	888	977
Training Man-hours	755	2,140	2,354	2,589

### Significant Budget Items

- \* Overall decrease in personal services due to elimination of positions.
- \* Decrease in operating expenses is due to DEA drug seizure money not appropriated until received. In FY 2009, the City had a balance of \$96,978 for DEA drug seizure.

### Program Accomplishments

- \* Created and established an Executive Board to oversee the York/Poquoson 911 Center. Poquoson's representatives are the Police Chief and Fire Chief.
- \* Acquired with a Federal grant the purchase of a Police Mobile Command Vehicle.
- \* Enhanced the quality and frequency of departmental personnel training, including Boating Safety Course, Crime Scene photography, defensive tactics instructor and handling special needs cases.
- \* Received grant from Virginia Department of Motor Vehicles for DUI checkpoints.
- \* Enhanced the hiring process for new police officers.
- \* Additional operational equipment was purchased through various grant awards.
- \* Continued participation with the Youth Violence Prevention Initiative and the Tri-Rivers Drug Task Force.
- \* Continued the Toys-for-Tots donation program in November and December.

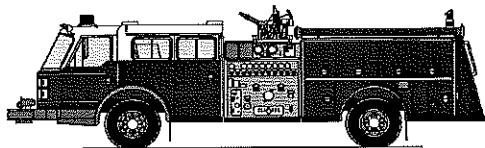
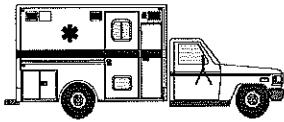
## FIRE

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 1,896,108	\$ 2,007,167	\$ 2,207,510	\$ 2,173,418	\$ (34,092)	-1.5%
<b>Operating Expenses</b>	335,723	435,445	422,118	387,057	(35,061)	-8.3%
<b>Capital Outlay</b>	36,001	377,244	9,300	5,000	(4,300)	-46.2%
<b>Totals</b>	<b>\$ 2,267,832</b>	<b>\$ 2,819,856</b>	<b>\$ 2,638,928</b>	<b>\$ 2,565,475</b>	<b>\$ (73,453)</b>	<b>-2.8%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Fire Chief	1	1	1	1
Assistant Fire Chief	1	0	0	1
Fire Captain/Paramedic	1	1	1	1
Fire Captain/Inspector	1	1	1	1
Fire Captain	2	2	2	1
Fire Lieutenant/Paramedic	1	1	1	1
Fire Lieutenant/Intermediate	1	1	1	1
Fire Lieutenant	1	1	1	1
Fire Engineer/Inspector	2	2	2	2
Fire Fighter/Paramedic	8	8	8	8
Fire Fighter/Intermediate	5	5	5	5
Fire Fighter	4	6	6	6
Administrative Secretary	1	1	1	1
<b>Totals</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>30</b>



### Goals and Objectives

- \* Improve training program through increased teaching aids and equipment and offering more basic classes.
- \* Improve our Fire Prevention Program by increasing Pre-fire Plans per month with ultimate goal of each business being inspected twice a year per National Fire Protection Association (NFPA) requirements.
- \* Constantly improve our service with new firefighting and rescue tools to increase our capabilities and work on Standard Operating Procedures to insure more consistent and safer operations.
- \* Continue to work on accreditation process.

## FIRE

### Major Departmental Functions

- \* Provide twenty-four hour emergency services for fire suppression, ambulance service, rescue service, hazardous material spills, water rescue, and radiological monitoring.
- \* Provide non-emergency services in fire prevention, education, and training.

<u>Performance Measures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Estimated</u>	<u>FY 2010 Estimated</u>
Average Fire/EMT calls per month	141	135	144	154
Training hours	6,533	5,198	5,458	5,840
Fire Calls:				
Structure Fire	38	40	43	46
Brush Fire	52	78	55	59
Miscellaneous Fire	289	280	319	341
Ambulance Calls:				
Advanced Life Support	598	520	560	599
Basic Life Support	618	564	592	633
Miscellaneous	92	140	158	169

### Significant Budget Items

- \* Decrease in personal services is due to restructuring and retirement.
- \* Decrease in operating expenses is due to less expected revenue from the Fire Fund Grant.

### Program Accomplishments

- \* Two fire engines are equipped with advance life support capabilities, one for each station.
- \* Obtained a 50/50 grant through the State of Virginia for purchase of two Lifepak-12 monitor defibrillator units.
- \* Upgraded the radio communication system to 800/700 MHz mobile and handheld units.
- \* Have completed 85% of Standard Operation Procedures for the department.
- \* New Advanced Life Support medic unit was placed in service in August 2008.
- \* Executive Board created to oversee the York/Poquoson 911 Center; joint venture with York County 911.
- \* Dedication of Fire Station #1 in February 2009.

## CORRECTIONS AND DETENTIONS

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ -	\$ -	\$ -	\$ -	n/a	n/a
<b>Operating Expenses</b>	\$ 154,436	\$ 173,317	\$ 173,840	\$ 181,790	7,950	4.6%
<b>Capital Outlay</b>	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 154,436</b>	<b>\$ 173,317</b>	<b>\$ 173,840</b>	<b>\$ 181,790</b>	<b>\$ 7,950</b>	<b>4.6%</b>

### Personnel Summary

N/A

<u>Budget Detail</u>	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget
Adult Detention	\$ 104,640	\$ 102,471	\$ 115,000	\$ 113,507
Juvenile Services				
Juvenile Detention	41,075	55,275	33,000	42,300
Project Insight	8,721	10,583	11,460	11,603
Community Supervision, Outreach				
Detention, Electronic Monitoring,				
House Arrest	-	4,989	14,380	14,380
<b>Totals</b>	<b>\$ 154,436</b>	<b>\$ 173,318</b>	<b>\$ 173,840</b>	<b>\$ 181,790</b>

## CORRECTIONS AND DETENTIONS

### Major Departmental Functions

- \* The City of Poquoson shares the Regional Jail Authority with York County, James City County and the City of Williamsburg. Poquoson's financial share is determined by a cost formula based on an overall percentage of use history.
- \* The City of Poquoson shares the Middle Peninsula Juvenile Detention Center with 18 other localities. Poquoson's financial share is based on a per diem rate for each day a juvenile offender from Poquoson is incarcerated.
- \* Along with jail costs, other rehabilitative and correctional programs are accounted for in this department; which include Family Group Homes, Project Insight and other services.

<u>Performance Measures</u>	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
Adult Detention:				
Average Daily Population	8	6	8	9
Percentage of Use	1.80%	1.30%	2.00%	2.00%
Per Diem Rate	\$30.53	\$30.77	\$38.65	\$35.56
Juvenile Services:				
Juvenile Detention (Days)	260	382	250	300
Per Diem Rate	\$133.68	\$150.00	\$132.00	\$141.00
Crossroads (Child Care Days)	180	**	**	**
Comm Supervision (Child Care Days)	48	**	**	**
Outreach (Child Care Days)	120	**	**	**
Electronic Monitoring (Child Care Days)	120	**	**	**
Project Insight (Hours)	650	**	**	**

\*\*Juvenile detention figures specific to Poquoson are no longer available.

### Significant Budget Items

- \* It is estimated that the cost of juvenile detention will increase in FY 2010 based on the Middle Peninsula Juvenile Detention Commission cost formula, based on an overall percentage of use history rather than current usage.

## INSPECTIONS

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
Personal Services	\$ 219,732	\$ 226,308	\$ 249,820	\$ 177,346	\$ (72,474)	-29.0%
Operating Expenses	18,497	17,860	20,040	15,730	(4,310)	-21.5%
Capital Outlay	199	5,319	-	-	-	n/a
<b>Totals</b>	<b>\$ 238,428</b>	<b>\$ 249,487</b>	<b>\$ 269,860</b>	<b>\$ 193,076</b>	<b>\$ (76,784)</b>	<b>-28.5%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Building Official	1	1	1	1
Code Inspector	1	1	1	0
Inspector II	1	1	1	0
Secretary	1	1	1	1
<b>Totals</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>2</b>



### Goals and Objectives

- \* Provide information for the implementation of the City GIS system and strive for "real time inspections and information gathering."
- \* Revise the Building/Zoning permit application form.
- \* Continue staff education in various building related trades and for Building Official's certification as a Coastal Construction Inspector through the International Code Council (ICC).
- \* Provide the citizens and contractors the most updated information on codes and ordinances.
- \* Continue to improve the methods used to obtain compliance with zoning, property maintenance and building codes.
- \* Provide the best possible service to the citizens of Poquoson.

## INSPECTIONS

### Major Departmental Functions

- \* Ensure through inspection process, plan review and issuing permits that construction performed in the City is in accordance with all applicable City Ordinances, State Codes and Federal requirements.
- \* Provide information to contractors, the public and any interested parties as requested.
- \* Issue building, electrical, plumbing, mechanical, sign, driveway, land disturbance and demolition permits.
- \* Verify that contractors are licensed with the City and through the Commonwealth of Virginia.
- \* Enforce zoning, building, and property maintenance requirements as specified by City Ordinance and State law.
- \* Ensure, through the permitting process, that requirements for new and existing structures are in compliance with Federal Emergency Management Agency (FEMA) regulations.
- \* Assign addresses to new structures located on existing and newly created lots.

### Performance Measures

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
Building Permits Issued	258	293	275	275
Certificate of Occupancies Issued	110	30	24	20
Code Violations Cited & Enforced	700	750	750	420
Inspections Performed	6,000	6,000	5,115	4,750
Meetings	300	385	300	250
Plans Reviewed	595	767	700	625
Other Permits (Elect, Plumbing, Mech, etc)	1,362	1,100	1,500	1,300

### Significant Budget Items

- \* Decrease in personal services is due to elimination of two inspector positions.

### Program Accomplishments

- \* Completed coordination of the elevation of homes under HMGP and CDBG grants.
- \* Continued the development of efficient methods of notifying violators of areas to be corrected.
- \* Building Official worked towards achieving Certification as a Flood Plain Manager through the ASFPM, Association of State Flood Plain Managers.
- \* Cataloged and developed a database of all elevation certificates currently on file with the department.
- \* Completion of final inspections for the Poquoson Elementary School and Fire Station #1.

## ANIMAL CONTROL

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ -	\$ -	\$ -	\$ -	n/a	n/a
<b>Operating Expenses</b>	\$ 67,778	\$ 76,441	\$ 78,040	\$ 81,630	3,590	4.6%
<b>Capital Outlay</b>	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 67,778</b>	<b>\$ 76,441</b>	<b>\$ 78,040</b>	<b>\$ 81,630</b>	<b>\$ 3,590</b>	<b>4.6%</b>

### Personnel Summary

N/A



### Goals and Objectives

- \* Continue to provide education and intervention when needed to prevent animal suffering and facilitate compatibility between our citizens and the animals in our community.
- \* Train humane officers in mandated animal control training school.
- \* Answer citizen complaints involving wild as well as domestic animals.
- \* Enforce animal control and cruelty laws and ordinances of the City of Poquoson, issuing summonses for violations of any applicable ordinances.
- \* Pick up dogs running loose, feral cats, and dead animals on public roadways and dispose of animals.
- \* Continue to enforce dog licensing law which requires proof of rabies, one of the most effective means of limiting the number of rabies cases.
- \* Construction of a spay/neuter clinic at the Society for the Prevention of Cruelty to Animals (SPCA) site providing a significant solution to the problem of pet overpopulation.

## ANIMAL CONTROL

### Major Departmental Functions

- \* Animal Control is handled by Newport News Animal Control. The fully certified officers pick up stray animals, nuisance wildlife, deceased animals on public roadways, and investigate cruelty complaints.
- \* The Peninsula SPCA shelters animals for Poquoson. The cost formula is that Poquoson pays 100% for stray animals and 67% of surrendered animals.

<u>Budget Detail</u>	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget
SPCA Newport News Animal Control	\$ 34,920 32,858	\$ 39,330 37,111	\$ 40,920 37,120	\$ 43,154 38,476
Totals	\$ 67,778	\$ 76,441	\$ 78,040	\$ 81,630

### Significant Budget Items

- \* Newport News Animal Control increase is due to fringe benefits share. SPCA increase of \$2,234 represents costs to support a feral cat program including infrastructure.

	Calendar Year 2006 Actual	Calendar FY 2007 Actual	Calendar FY 2008 Actual	Calendar FY 2009 Estimated
Calls for Service	209	209	222	222
Written Warnings	n/a	18	22	22
Summons Issued	n/a	1	1	1
Calls for Stray Animals	n/a	92	92	92
Calls for Animal Bites	n/a	11	14	14
Calls for Sick/Injured Animal	n/a	37	35	35
Calls for Nuisance Wildlife	n/a	31	39	39
Other Calls	n/a	38	16	16
Dogs Impounded	58	37	33	33
Cats Impounded	n/a	10	54	54
Wildlife Impounded	n/a	49	42	42

## ENGINEERING

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 105,301	\$ 110,101	\$ 112,660	\$ 81,188	\$ (31,472)	-27.9%
<b>Operating Expenses</b>	14,364	19,250	13,280	9,544	(3,736)	-28.1%
<b>Capital Outlay</b>	332	-	-	-	n/a	n/a
<b>Totals</b>	<u>\$ 119,997</u>	<u>\$ 129,351</u>	<u>\$ 125,940</u>	<u>\$ 90,732</u>	<u>\$ (35,208)</u>	<u>-28.0%</u>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Director of Engineering & Utilities	1	1	1	0.5
<b>Totals</b>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0.5</u>

### Goals and Objectives

- \* Complete Pump Station #2 upgrade.
- \* Complete design work for Wythe Creek Road South project.
- \* Begin Sanitary Sewer Evaluation System (SSES) inspections.
- \* Complete Virginia Pollutant Discharge Elimination System (VPDES) Phase II MS4 Permit required actions.
- \* Complete excavation enlarging lake at South Lawson Park; complete fill and grading of park to provide drainage; and create ball fields, entrance roadway, bike path and parking.
- \* Add sanitary sewer and storm drain data to GIS and continue to add minor improvements to increase system's utility.
- \* Comply with DEQ SSO Consent Order.

## ENGINEERING

### Major Departmental Functions

- \* Coordinate activities of Public Works, Public Utilities and Fleet Management.
- \* Manage special projects related to the City's infrastructure.
- \* Coordinate and participate in outside agencies (i.e. Hampton Roads Planning District Commission, Virginia Peninsulas Public Service Authority, Hampton Roads Public Works Association, etc.).
- \* Meet with residents, staff and City Council members to provide solutions to issues such as drainage, traffic, and other infrastructure related matters of citizen concern.
- \* Coordinate with State and Federal agencies including Environmental Protection Agency (EPA), U.S. Army Corps of Engineers, Department of Environmental Quality, Virginia Department of Transportation, Department of Conservation and Recreation, Virginia Marine Resources Commission and others.
- \* Expand City GIS features to include all infrastructure including utilities and all public rights-of-way.

<u>Performance Measures</u>	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
Capital Projects	17	18	15	15
Citizen Inquiries/Request Information	2,750	2,750	2,200	220
Right-of-Way Permits	150	250	175	175
Special Projects	15	18	18	15

### Significant Budget Items

- \* Decrease in personal services is due to elimination of a position.

### Program Accomplishments

- \* Provided guidance for site development during construction of Fire Station #1 and Elementary School.
- \* Reviewed all subdivision and commercial site plans.
- \* Worked with HRPDC, HRSD and 12 local municipalities to draft State Water Control Board Enforcement Action: Special Order by Consent to minimize Sanitary Sewer Overflows.
- \* Completed Lodge Road drainage study, provided traffic impact analysis studies for community development and resolved environmental issues at South Lawson Park.
- \* Participated in Development Review Committee.
- \* Completed Flow Monitoring Plan in compliance with DEQ SSO Consent Order.
- \* Created Sanitary Sewer evaluation system plan.
- \* Produced maintenance and operations manual (MOM) for utility system.

## PUBLIC WORKS

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 773,730	\$ 790,544	\$ 885,790	\$ 843,218	\$ (42,572)	-4.8%
<b>Operating Expenses</b>	167,990	172,946	157,890	151,020	(6,870)	-4.4%
<b>Capital Outlay</b>	95,559	104,295	54,500	54,000	(500)	-0.9%
<b>Totals</b>	<b>\$ 1,037,279</b>	<b>\$ 1,067,785</b>	<b>\$ 1,098,180</b>	<b>\$ 1,048,238</b>	<b>\$ (49,942)</b>	<b>-4.5%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Director of Public Works	1	1	1	0
Deputy Director of Public Works	1	1	1	1
Construction Inspector	1	1	1	1
Equipment Operations Foreman	1	1	1	1
Equipment Operator III	2	1	1	1
Equipment Operator II	1	1	1	1
Equipment Operator I	0	1.5	2	2
Maintenance Worker III	3	3	3	3
Maintenance Worker I	4	4	4	4
Secretary (FTE)	0.5	0.5	0.5	0.5
<b>Totals</b>	<b>14.5</b>	<b>15</b>	<b>15.5</b>	<b>14.5</b>

### Goals and Objectives

- \* Oversee construction and maintenance of all City streets in accordance with Virginia Department of Highways and Transportation standards to ensure safe vehicle operation for all motorists.
- \* Maintain all City public right-of-ways to create a positive City image and promote safety and environmental quality throughout the City. Maintenance includes cleaning streets twice a year, mowing grass and medians during normal growing season, beautification and maintenance of landscaped areas.
- \* Scheduling infrastructure maintenance using the departmental computer system to increase efficiency.
- \* Schedule at least one in-house training session per month. Sessions train employees for more versatility in infrastructure maintenance, "on and off the job" safety issues, and teach correct procedures for performance of specific tasks.
- \* Produce in-house work procedure videos to train employees in safe and efficient ways to complete jobs.
- \* Continue to complete 100% of all work orders within the same week of receipt of request.
- \* Use time factors for each job in Public Works Department to assist in estimating work completion time and scheduling.
- \* Continue to upgrade roadside and outfall drainage systems throughout the City according to drainage study.
- \* Widen street shoulders, if possible, on any street repaving project.

## PUBLIC WORKS

### Major Departmental Functions

- \* Construct and maintain all City streets to Virginia Department of Transportation standards. Perform preventative maintenance on City streets to maximize expected life including timely shoulder maintenance, street restoration, pothole repair, paving, and drainage maintenance.
- \* Keep roadside drainage ditches clean to eliminate standing water breeding mosquitoes and to reduce pavement failure.
- \* Keep curb and gutters clean to reduce stoppages and improve pavement life.
- \* Maintain road shoulders by placing stone along edge of pavement, mowing grass and policing litter.
- \* Maintain traffic control devices, traffic lines, traffic lights, traffic signs and "no wake" signs in the local waterways.
- \* Provide safe travel for the public on City right-of-ways including keeping streets clear of snow and ice.
- \* Review new construction plans and perform inspections.

<b>Performance Measures</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Estimated</b>	<b>FY 2010 Estimated</b>
<b>Street Maintenance:</b>				
Asphalt Material Used for Patching (tons)	177	137	140	150
Asphalt Paving Material Applied (tons)	5,662	2,590	3,000	3,000
Delivery of cases of Green Bags	966	139	140	145
Installation of New Drainage Pipe (feet)	608	1,255	500	500
Pavement Crack Sealing (lbs)	0	0	600	600
Regrading of Roadside Ditches (feet)	23,576	23,878	15,000	16,000
Stone Used for Street Maintenance (tons)	544	919	1,200	1,200
Work Orders Completed	148	218	150	150
<b>Construction Inspections Performed:</b>				
Driveways	99	55	50	55
Erosion & Sediment Control	82	61	70	70
Sewer	3	4	4	4
Curb & Gutter (feet)	5,406	21,564	17,500	1,800
Sanitary Sewer Pipeline (feet)	3,935	1,380	1,500	1,600
Storm Pipe & Drainage Ditches (feet)	10,324	8,497	10,000	11,000
New Street Construction (feet)	5,054	30,067	7,000	8,000

### Significant Budget Items

- \* Decrease in personal services is due to elimination of a vacant position and retirement.

### Program Accomplishments

- \* Had more on-the-job training for department employees on work procedures.
- \* Upgraded roadside ditches on Lodge Road and installed drainage pipe on Rens Road.
- \* Supplemented the equipment budget with on-line auction sales of old and replaced equipment.
- \* Installed drainage upgrade to outfall ditch on Laydon Way project.
- \* Used contracted labor to increase production of drainage ditch cleaning by hand throughout the City.

## STREET LIGHTS

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
Personal Services	\$ -	\$ -	\$ -	\$ -	n/a	n/a
Operating Expenses	64,306	72,763	72,000	75,000	3,000	4.2%
Capital Outlay	4,598	(817)	3,000	3,000	-	0.0%
<b>Totals</b>	<b>\$ 68,904</b>	<b>\$ 71,946</b>	<b>\$ 75,000</b>	<b>\$ 78,000</b>	<b>\$ 3,000</b>	<b>4.0%</b>

### Personnel Summary

N/A

### Goals and Objectives

\* Provide electricity for the City streetlights in order to maintain a safe community.

## STREET LIGHTS

### Major Departmental Functions

- \* This department contains funding for electricity for existing streetlights and the installation of new streetlights. Developers pay the cost of installing streetlights in new subdivisions. The City is responsible for paying the cost of installing new streetlights in already developed areas.
- \* This department also provides funding for electricity for the Christmas lights along Wythe Creek Road, which are illuminated during the holiday season and are maintained by the Public Works Department.

### Performance Measures

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
Number of Street Lights	546	561	574	587
New Lights Installed:				
City Installed	2	2	0	10
Developer Installed	13	15	13	15

### Program Accomplishments

- \* Provided the necessary electrical services essential for public safety.
- \* Arranged for Dominion Virginia Power to replace burnt out light bulbs in the City.

## FACILITIES & GROUNDS

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 36,064	\$ 93,492	\$ 97,050	\$ 189,452	\$ 92,402	95.2%
<b>Operating Expenses</b>	107,319	168,984	114,900	336,770	221,870	193.1%
<b>Capital Outlay</b>	23,280	15,855	9,150	9,500	350	3.8%
<b>Totals</b>	<b>\$ 166,663</b>	<b>\$ 278,331</b>	<b>\$ 221,100</b>	<b>\$ 535,722</b>	<b>\$ 314,622</b>	<b>142.3%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Construction Supervisor	0.4	1	1	1
Parks Maintenance Supervisor	0	0	0	1
Parks Maintenance Worker	0	0	0	1
Part Time (FTE)	0	0	0	0
<b>Totals</b>	<b>0.4</b>	<b>1.0</b>	<b>1.0</b>	<b>3.0</b>

### Goals and Objectives

- \* Coordinate the upkeep, maintenance and cleaning of all facilities and grounds used by the staff and citizens of the City of Poquoson, and all grounds used by both the City and the School System.
- \* Insure that the products used will be the best available for the long term life of the structures and the vendors are the best qualified while keeping in compliance with proper financial accounting procedures.
- \* Upgrade athletic facilities to meet expected increases in use. Efforts include core aeration, seeding, fertilizing, grading and adding needed infield mix to ballfields.

## FACILITIES & GROUNDS

### Major Departmental Functions

- \* Fund the operation of all City facilities and grounds, as well as school grounds.
- \* A portion of this department's cost is supported by the Poquoson School Administration's rent of \$26,300 per year and \$52,000 for schools ground maintenance.
- \* Operating items include general liability and property insurance; building heating, ventilation, and air conditioning repairs; building and grounds maintenance including all parks fields; and janitorial services.
- \* To maintain the appearance of all City grounds and to address everyday maintenance needs as they become apparent.
- \* Care for and maintain 39 acres of recreation, park and municipal property; this includes 7 baseball/softball fields, 7 soccer fields, 3 tennis courts, 2 playgrounds, 4 picnic areas, Oxford Run Trail, the 200,000 gallon municipal swimming pool, and the City's public boat launching facilities.
- \* Care for and maintain 7 City owned buildings.
- \* Coordinate all construction projects.

<u>Performance Measures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Estimated</u>	<u>FY 2010 Estimated</u>
Facilities Maintained	51	51	51	51

### Significant Budget Items

- \* The department was reorganized for FY 2010 to maintain and repair all City facilities and grounds, and school grounds. Two full time staff were transferred from Parks and Recreation along with their associated costs.
- \* FY 2010, the department funds the City's motor vehicle pool of 4 fleet vehicles for authorized use by City and School employees with allocation of the use.

## HEALTH DEPARTMENT

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ -	\$ -	\$ -	\$ -	n/a	n/a
<b>Operating Expenses</b>	47,600	45,223	45,700	42,330	(3,370)	-7.4%
<b>Capital Outlay</b>	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 47,600</b>	<b>\$ 45,223</b>	<b>\$ 45,700</b>	<b>\$ 42,330</b>	<b>\$ (3,370)</b>	<b>-7.4%</b>

### Personnel Summary

N/A



### Goals and Objectives

\* Continue to provide funding for the regional Public Health Department's services as well as \$200 for the cost of the Medical Examiner.

## **HEALTH DEPARTMENT**

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### **Major Departmental Functions**

- \* Provide for the City's contribution to the York/Poquoson Health Department, an organizational unit of the Peninsula Health District. The Peninsula Health District is funded through a cooperative agreement between its five local governments and the Commonwealth of Virginia. The City's minimum "match" requirement is 32.545%.
- \* The Health Department offers a wide range of preventative, diagnostic and rehabilitative medical and health services to City residents. Clinics are held regularly for family planning, immunization, pediatrics, and senior citizen medical exams, among others. Nurses provide home care for homebound patients. Sanitarians inspect all eating establishments, train food handlers, supervise the installation and proper operation of septic tanks, inspect housing, and provide rabies surveillance for all animal bites.
- \* The Health Department has a mobile unit that visits Poquoson on a once a month basis to provide more convenient services to the citizens of Poquoson.

## MOSQUITO CONTROL

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 77,864	\$ 91,180	\$ 125,490	\$ 128,080	\$ 2,590	2.1%
<b>Operating Expenses</b>	93,149	176,027	125,380	94,380	(31,000)	-24.7%
<b>Capital Outlay</b>	3,050	4,586	1,800	800	(1,000)	-55.6%
<b>Totals</b>	<b>\$ 174,063</b>	<b>\$ 271,793</b>	<b>\$ 252,670</b>	<b>\$ 223,260</b>	<b>\$ (29,410)</b>	<b>-11.6%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Mosquito Control & Drainage Supervisor	1	1	1	1
Equipment Operator I	1	1	1	1
<b>Totals</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>



### Goals and Objectives

- \* Obtain drainage easements in areas where outfall ditches need to be upgraded.
- \* Have property owners remove obstructions from drainage easements to allow proper cleaning with City equipment.
- \* Educate the public on mosquito prevention and how important it is to keep drainage easements free of obstructions.
- \* Continue to stress on and off the job safety through departmental training.
- \* Improve drainage maintenance and mosquito prevention with additional manpower and equipment.
- \* Have all drainage systems be constructed of cement swales and/or cement pipes.
- \* Re-instate the City's blanket permit with the Army Corps of Engineers so the cleaning of outfall ditches in tidal areas can be accomplished.

## MOSQUITO CONTROL

### Major Departmental Functions

- \* Provide good drainage in the City's right-of-ways to improve pavement life.
- \* Eliminate or treat standing water to reduce mosquito breeding.
- \* Keep outfall drainage ditches clean to improve water runoff from streets and reduce property flooding.
- \* Spray mosquito adulticide and larvicide to reduce chance of infectious diseases carried by mosquitoes.
- \* Educate employees through in-house training.

### Performance Measures

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
Cleaning Outfall Ditches by Hand (Feet)	57,770	111,920	80,000	115,000
Cleaning Outfall Ditches with Equip (Feet)	2,650	0	3,500	3,500
Drainage Pipe Installed (Feet)	608	1,255	500	500
Drainage Structures Maintained	788	790	805	815
Larvicide for Mosquito Control (Pounds)	50	0	50	50
Mosquito Spray Applied (Gallons)	50	145	110	110
Regrading of Roadside Ditches (Feet)	23,756	13,878	25,000	25,000
Weed Killer Applied (Gallons)	115	70	160	160



### Significant Budget Items

- \* Increase in personal services due to health insurance increased cost.
- \* Decrease in operating expenses due to less planned use of contracted labor.

### Program Accomplishments

- \* Increased number of outfall drainage ditches cleaned over the past year.
- \* Provided education programs at the Public Library on mosquito awareness and prevention.

## MENTAL HEALTH

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ -	\$ -	\$ -	\$ -	n/a	n/a
<b>Operating Expenses</b>	\$ 149,660	\$ 160,710	\$ 174,150	\$ 177,530	3,380	1.9%
<b>Capital Outlay</b>	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 149,660</b>	<b>\$ 160,710</b>	<b>\$ 174,150</b>	<b>\$ 177,530</b>	<b>\$ 3,380</b>	<b>1.9%</b>

### Personnel Summary

N/A

### Goals and Objectives

- \* Provide funding to Colonial Services Board for Poquoson's share of needed programming for mental health, mental retardation, or substance abuse.
- \* Provide services for outreach detention, community supervision, and Crossroads Teen House.

## MENTAL HEALTH

### **Major Departmental Functions**

- \* Provide the City's contribution to the Colonial Services Board, a regional agency that provides overall administration and coordination of mental health, mental retardation and substance abuse programs for Poquoson, York County and James City County. Services include psychiatric evaluation and treatment, individual and group counseling, drug and alcohol abuse treatment, vocational workshops for the developmentally disabled, special education and rehabilitation programs for handicapped children. Local funding is shared according to a predetermined formula. Funding for administrative expenses is based on 20% of the City's population and 80% on current utilization figures. The Headquarters for the Colonial Services Board is located in Williamsburg.
- \* Provide for City contribution to the Crossroads Teen House, located in Williamsburg, which serves youth who are removed from a home setting but for whom traditional institutional care would not be appropriate.

<b><u>Budget Detail</u></b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Adopted Budget</b>
Colonial Services Board	\$117,490	\$127,000	\$137,500	<b>\$137,343</b>
Crossroads Programs	32,170	33,710	36,650	<b>40,187</b>
<b>Totals</b>	<b>\$149,660</b>	<b>\$160,710</b>	<b>\$174,150</b>	<b>\$177,530</b>

### **Significant Budget Items**

- \* The Colonial Services Board absorbed the FY 2009 State budget reduction and did not request lost funding for FY 2010 from participating localities.

## WELFARE / SOCIAL SERVICES

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ -	\$ -	\$ -	\$ -	n/a	n/a
<b>Operating Expenses</b>	\$ 480,037	\$ 636,256	\$ 549,960	\$ 655,120	105,160	19.1%
<b>Capital Outlay</b>	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 480,037</b>	<b>\$ 636,256</b>	<b>\$ 549,960</b>	<b>\$ 655,120</b>	<b>\$ 105,160</b>	<b>19.1%</b>

### Personnel Summary

N/A

### Goals and Objectives

- \* Maintain the current level of services to our citizens.
  - \* Reduce local match requirements.

## WELFARE / SOCIAL SERVICES

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### **Major Departmental Functions**

\* This department funds the Peninsula Agency on Aging, Social Services, Department of Medical Assistance Service, and Comprehensive Services Act (CSA).

<b><u>Budget Detail</u></b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Adopted Budget</b>
Comprehensive Services Act	\$ 369,384	\$ 409,308	\$ 350,000	\$ 390,000
Department of Medical Assistance	1,758	(1,039)	2,321	2,328
Peninsula Agency on Aging	2,500	2,580	2,639	2,792
Social Services	106,397	225,407	195,000	260,000
<b>Totals</b>	<b>\$ 480,039</b>	<b>\$ 636,256</b>	<b>\$ 549,960</b>	<b>\$ 655,120</b>

### **Significant Budget Items**

- \* Increased cost of social services due to increased use of these services by residents.  
\* Comprehensive Services costs can fluctuate depending on the number of cases and type of treatment. Projections indicate that this will be \$390,000 in FY 2010.

## SCHOOL CONTRIBUTION

### Expenditures Summary

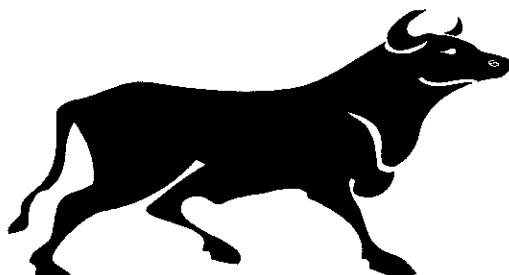
	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Operating Expenses</b>	\$ 7,880,000	\$ 8,147,463	\$ 8,380,627	\$ 8,334,090	\$ (46,537)	-0.6%
<b>Totals</b>	<b>\$ 7,880,000</b>	<b>\$ 8,147,463</b>	<b>\$ 8,380,627</b>	<b>\$ 8,334,090</b>	<b>\$ (46,537)</b>	<b>-0.6%</b>

### Personnel Summary

N/A

### Goals and Objectives

- \* Provide a curriculum that meets the goals and objectives of the mandated State Standards of Learning (SOL).
- \* Increase student achievement, which can be evidenced by scores on the Virginia State Assessment program.
- \* Maintain a safe, comfortable environment which allows for diversity among individuals.
- \* Encourage professionalism and mutual respect among staff, students, and the community.



Poquoson High School Mascot

## SCHOOL CONTRIBUTION

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### Major Departmental Functions

\* City Council appoints a seven member School Board to administer the Poquoson City School system. The School Board is the policy making body for the school system and appoints the School Superintendent who is responsible for the day-to-day administration of the schools. Funding for the operation of the schools and administration is shared by the State and the City with some limited assistance from the Federal government. The State's funding is determined by a formula based on Poquoson's composite index which generally measures local effort and ability to pay.

### Performance Measures

- \* Poquoson students continue to perform well on tests that measure content mastery and the schools are fully accredited according to the standards set by the Virginia Board of Education.
- \* Poquoson Primary School, Elementary School, and High School met the federal Adequate Yearly Progress goals mandated by the No Child Left Behind Act.

### Significant Budget Items

- \* The FY 2010 adopted funding for the Poquoson City School system is \$8,334,090 which is level funding with FY 2009. In FY 2009 the budget supplement of \$46,537 represented leftover funds from FY 2008 which was subsequently reappropriated. The funds were for operating expenditures.
- \* The School's budget is based on an average daily membership of 2,359 for the FY 2010 school year.
- \* The School's total budget of \$21,748,779 is a reduction of 4.81% from FY 2009. This budget is a reflection of the difficult economic times. The School's budget projects a reduction of 8 teacher positions, 4 administrative positions, 1 paraeducator position, 1 maintenance position, and 1 food service position.

### Program Accomplishments

- \* Maintained a high percentage of high school graduates who pursue post secondary education.
- \* Continued among the highest SOL test scores in the State.
- \* Continued commitment to provide technology training for all staff members.
- \* Expanded the use of technology in the classroom, improved networking capabilities, and added significant computer hardware.

## SCHOOL CAPITAL CONTRIBUTION

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
Capital Outlay	\$ -	\$ -	\$ 108,190	\$ -	n/a	n/a
Totals	\$ -	\$ -	\$ 108,190	\$ -	n/a	n/a

### Personnel Summary

N/A

### Goals and Objectives

\* Purchase school bus from any unspent School funds at the end of FY 2009.

## SCHOOL CAPITAL CONTRIBUTION

### Major Departmental Functions

\* The department accounts for occasional transfers to the Schools for capital purchases. The majority of School capital needs are accounted for in the Capital Projects Fund.

<u>Budget Detail</u>	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget
New Horizons School Buses	\$ -	\$ -	\$ 28,190	\$ -
Totals	\$ -	\$ -	\$ 108,190	\$ -

\*\*funded in school operations transfer

### Significant Budget Items

\* The budget amount represents the School's share of obligation for capital projects at New Horizons, the regional educational facility. FY 2009 cost was \$28,190. Capital Project Funding for FY 2010 of \$11,077 is funded in the School operation transfer. FY 2012 share is \$203,913 for a total of \$243,180. The project cost share is based on 50% full time equivalent student and 50% ownership of facility between Poquoson, Newport News, Hampton, Gloucester, York County and Williamsburg/James City County school districts.

\* The Schools are required by City Charter to return any unspent funds to the City at the end of fiscal year. Any unspent FY 2009 funds will be appropriated in FY 2010 for the purchase of school buses and other capital improvements. This will be handled with a supplemental budget appropriation.

## PARKS & RECREATION

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 203,138	\$ 221,038	\$ 241,270	\$ 172,350	\$ (68,920)	-28.6%
<b>Operating Expenses</b>	130,525	227,805	165,110	85,100	(80,010)	-48.5%
<b>Capital Outlay</b>	3,857	943	3,300	-	(3,300)	-100.0%
 <b>Totals</b>	 \$ 337,520	 \$ 449,786	 \$ 409,680	 \$ 257,450	 \$ (152,230)	 -37.2%

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Director of Parks & Recreation	1	1	1	1
Parks Maintenance Supervisor	1	1	1	0
Program Specialist	0.5	0.5	0.5	1
Secretary	0	0	0	1
Parks Maintenance Worker	1	1	1	0
Part Time (FTE)	0.2	0.2	0.75	0
 <b>Totals</b>	 3.7	 3.7	 4.25	 3

### Goals and Objectives

- \* Provide the City of Poquoson a comprehensive system of parks, recreation, and leisure services that are of the highest quality and most beneficial to improving the quality of life for its citizens.
- \* Continue to work with the Parks & Recreation Advisory Board and Poquoson Parks and Recreation Foundation to develop a scholarship program to serve children who cannot afford access to community athletic and scholastic programs.
- \* Update the Parks and Recreation Master Plan and City Comprehensive Plan to reflect current changes and citizen needs.
- \* Continue to plan for needed recreational facilities in the Capital Improvements Plan.

## PARKS & RECREATION

### Major Departmental Functions

- \* Plan, coordinate, organize and administer a variety of programs, activities and special functions to meet the needs of Poquoson citizens.
- \* Coordinate departmental/school/independent league/community group activities at park/recreational/school facilities.

<u>Performance Measures</u>	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
Programs Offered	244	245	250	250
Leagues Supported	27	28	28	28
Games Scheduled/Played	1,769	1,778	1,785	1,785

### Significant Budget Items

- \* Decrease in personal services is due to reorganization of department.
- \* Decrease in operating expenses is due to all field maintenance functions being transferred to Facilities and Grounds.

### Program Accomplishments

- \* Developed and administered long-range and short-term recreational, park, and municipal usage calendars.
- \* Researched and introduced new and innovative programs and special events.
- \* Refined parks and open space elements of the City's Comprehensive Plan.

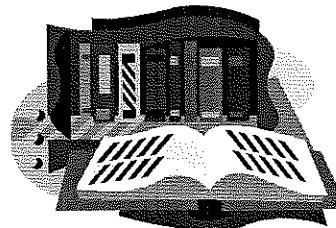
## LIBRARY

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 415,727	\$ 466,896	\$ 488,450	\$ 491,930	\$ 3,480	0.7%
<b>Operating Expenses</b>	118,232	101,750	120,910	121,420	510	0.4%
<b>Capital Outlay</b>	166,320	150,355	139,875	134,200	(5,675)	-4.1%
<b>Totals</b>	<b>\$ 700,279</b>	<b>\$ 719,001</b>	<b>\$ 749,235</b>	<b>\$ 747,550</b>	<b>\$ (1,685)</b>	<b>-0.2%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Library Director	1	1	1	1
Reference Librarian	0	1	1	1
Senior Library Associate/System Admin	1	1	1	1
Library Associate	2	1	1	1
Administrative Secretary	1	1	1	1
Library Associate (FTE)	1.5	1.5	1.25	1.25
Senior Library Assistant (FTE)	1.45	1.45	1.4	1.4
Library Assistant (FTE)	3.00	3.50	3.80	3.80
Library Page (FTE)	0.50	0.50	0.50	0.50
<b>Totals</b>	<b>11.45</b>	<b>11.95</b>	<b>11.95</b>	<b>11.95</b>



### Goals and Objectives

- \* Continue to develop the Library's resources and services on a wide variety of formats to meet the educational, informational, and leisure needs of the community.
- \* Provide informational, recreational and cultural programs and activities to enrich the community.
- \* Enable patrons to receive Library newsletters, overdue notices, etc. electronically.
- \* Provide up-to-date and high quality technology resources and services which results in positive Library experiences.
- \* Refine the Library's new operating system to make the Library more convenient and accessible.
- \* Promote Library membership through services and various outreach programs.
- \* Continue to enhance the Library's webpage.

## LIBRARY

### **Major Departmental Functions**

- \* Operate as a free public lending facility with reading materials for all ages.
- \* Provide high quality up-to-date service that is quick, efficient and convenient.
- \* Serve as a community center where exhibits, workshops, book talks, storytimes, poetry readings, musical performances, reading clubs and other programs and activities for all ages are offered.
- \* Provide meeting facilities and information on community issues and services.
- \* Work with the Library Advisory Board, Friends of the Library, Library volunteers, and the local business partners to encourage library usage in the community.
- \* Encourage pre-schoolers to develop an interest in reading and learning through services for children and for parents and children together.
- \* Support students in their educational needs with the various public library/school cooperative programs.
- \* Promote life long learning.
- \* Provide the public with free notary public service and serve as a passport acceptance agency for the U.S. State Department.

<b><u>Performance Measures</u></b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Estimated</b>	<b>FY 2010 Estimated</b>
Active Library Members	12,074	12,267	12,000	12,000
Attendance at Library Programs	9,010	8,403	9,000	9,000
Circulation	193,354	208,534	230,000	230,000
Documents Notarized	780	823	800	800
Interlibrary Loans	109	133	200	200
Internet, MS Office, etc. usage	19,200	15,374	20,000	20,000
Items Purged	4,905	6,956	6,000	6,000
Library Visits	126,738	122,591	150,000	150,000
Meeting Room Usage	1,342	1,152	1,100	1,100
New Items added to Collection	6,104	7,237	7,000	7,000
Overdue Items Retrieved	4,133	5,040	5,000	5,000
Reading Material Reserves	6,810	7,557	7,000	7,000
Web Page Hits	42,641	104,152	150,000	150,000

### **Significant Budget Items**

- \* Increase in personal services is due to health insurance.
- \* In FY 2010, the City expects to receive \$151,562 in State Aid for purchase of books, videos, subscriptions.
- \* The Library generates \$35,000 in revenue from passport processing fees and \$29,700 in Library fines and fees.

### **Program Accomplishments**

- \* Upgraded computer operating system to provide easier access to resources and services.
- \* The Library was awarded four program grants to initiate new services and expand old ones.
- \* Partnered with other Peninsula libraries and colleges in the Meet the Author event at the Ferguson Center for the Arts in October.
- \* The Library was presented with the 2008 Outstanding Adult Program Award by the Virginia Public Library Director Association.
- \* The Library was rated as the 5th best among the 91 public libraries in Virginia in 2008 and was in the 96th percentile in the nation among the 1,760 public libraries in the population category 10,000 - 25,000.

## PLANNING

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 283,960	\$ 330,507	\$ 347,270	\$ 285,890	\$ (61,380)	-17.7%
<b>Operating Expenses</b>	28,663	35,239	66,562	31,230	(35,332)	-53.1%
<b>Capital Outlay</b>	16,793	6,640	1,500	10,500	9,000	600.0%
<b>Totals</b>	<b>\$ 329,416</b>	<b>\$ 372,386</b>	<b>\$ 415,332</b>	<b>\$ 327,620</b>	<b>\$ (87,712)</b>	<b>-21.1%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Coordinator of Community Development	1	1	1	1
Principal Planner	1	1	1	1
Civil Engineer I	1	1	1	0
Environmental Compliance Officer	1	1	1	1
Administrative Secretary (FTE)	1	1	1	1
Part Time (FTE)	0.45	0.45	0.45	0.45
<b>Totals</b>	<b>5.45</b>	<b>5.45</b>	<b>5.45</b>	<b>4.45</b>

### Goals and Objectives

- \* Assist the IDA, City Manager, and City Council in the development of land.
- \* Continue to lead the Development Review Committee in processing development plans for adherence of regulations.
- \* Assist in the development of a GIS Program for the City.
- \* Continue to seek grants in conjunction with implementation of land use applications.
- \* Work with the Virginia Department of Transportation in planning for City roadway improvements.
- \* Continue to work with Hampton Roads Planning District Commission in monitoring development of regional planning practices and issues.
- \* Continue to update City land use ordinances to reflect the City's economic development needs and trends.
- \* Assist in the adoption and implementation of the updated Comprehensive Plan.
- \* Strive to provide professional, expeditious, thorough, accurate and courteous service to the public on local, State and Federal land use regulations.

## **PLANNING**

### **Major Departmental Functions**

- \* Update and administer City land use ordinances including Zoning Ordinance, Subdivision Ordinance, Erosion & Sediment Control Ordinance, Site Plan Ordinance, Wetlands Ordinance and Sign Ordinance.
- \* Prepare special project studies as assigned by the City Manager.
- \* Provide technical assistance to other departments, real estate agents, developers, contractors, and citizens. Provide staff support to City Council, Planning Commission, Board of Zoning Appeals, Wetlands Board, Architectural Review Board and Industrial Development Authority.
- \* Promote economic development through comprehensive planning, rezoning and master planning process.
- \* Process all new subdivision proposals for presentation to City Council and Planning Commission.
- \* Coordinate and serve as lead department for the Environmental Development Plan Review Committee.
- \* Coordinate and monitor ongoing residential and commercial site development.
- \* Review and monitor all CBLAD enforcement activities, erosion & sediment control plans and E&S measures through project.
- \* Develop and maintain community access channel.
- \* Plan for completion of Comprehensive Plan and assist in on-going hurricane recovery effort.
- \* Administer Farm Animal Permits.

<b><u>Performance Measures</u></b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Estimated</b>	<b>FY 2010 Estimated</b>
Citizen requests for information	1,500	1,600	1,600	1,600
City Council/Board/Comm Agenda Items	10	9	9	9
Major subdivision plans reviewed	15	4	5	5
Minor subdivision plans reviewed	8	8	8	8
Sign Permit Applications	60	60	60	60
Site Plans reviewed	15	6	6	6
Special Projects (non Planning)	10	10	10	10
Zoning Ordinance/City Code Amendments	50	2	2	2

### **Significant Budget Items**

- \* Decrease in personal services is due to elimination of a position.

### **Program Accomplishments**

- \* Implemented multiple Department of Conservation and Recreation program requirements.
- \* Continued the process of updating the City's Comprehensive Plan.
- \* Processed 35 land use applications.

## PLANNING / BZA / WETLANDS / ARB

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ -	-	\$ -	\$ -	n/a	n/a
<b>Operating Expenses</b>	\$ 5,630	\$ 7,864	\$ 10,600	\$ 5,200	(5,400)	-50.9%
<b>Capital Outlay</b>	\$ -	-	\$ -	\$ -	n/a	n/a
<b>Totals</b>	<b>\$ 5,630</b>	<b>\$ 7,864</b>	<b>\$ 10,600</b>	<b>\$ 5,200</b>	<b>\$ (5,400)</b>	<b>-50.9%</b>

### Personnel Summary

N/A

### Goals and Objectives

#### **Architectural Review Board (ARB)**

- \* Regulate exterior appearance of buildings, structures and improvements proposed for erection or alteration in the Village Commercial, General Commercial and Research and Development Districts in the Big Woods and along B-2 zoned segments of Wythe Creek Road.
- \* Encourage construction of attractive commercial development and prevent garish, bizarre and inappropriate exterior designs which could deteriorate the appearance of development and ultimately threaten the integrity of future development and revenue within the City of Poquoson.

#### **Board of Zoning Appeals (BZA)**

- \* Provide relief to property owners from the Zoning Ordinance when the strict application of the ordinance would prevent the reasonable use of land. Determine mitigation requirements.

#### **Planning Commission**

- \* Provide competent, expedient and professional advice and technical support to City Council pertaining to land use and development issues facing Poquoson.
- \* Expand upon staff's knowledge and technical abilities of planning, land use, development, and zoning issues.
- \* Assist in guiding development in a fashion consistent with the Comprehensive Plan.

#### **Wetlands Board**

- \* Provide competent, expedient and professional services and technical support to property owners proposing to perform development activities in wetlands.
- \* Protect Poquoson's environmentally sensitive wetlands, through the enforcement and administration of local and State wetlands laws and expand upon the Board's and staff's knowledge and technical abilities pertaining to the use and protection of wetlands.
- \* Make determinations of "imminent danger of erosion" in aftermath of significant storm events for issuance of emergency permits.

#### **Development Review Committee**

- \* Review site and subdivision plans, proposed RPA encroachment on grandfathered lots, grant waivers where appropriate and determine mitigation requirements.

## **PLANNING / BZA / WETLANDS / ARB**

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### **Major Departmental Functions**

- \* Process a variety of land use applications.
- \* Assist public in City land use policies and standards.
- \* Prepare and modify the City's Comprehensive Plan.
- \* Serve as staff liaison to various Boards/Commissions and Committees.
- \* Prepare applications for public hearings, inspecting sites, monitoring construction, assisting public in preparation and delivery of formal applications.
- \* Presentations to City Council/Boards/Commissions.

<b><u>Performance Measures</u></b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Estimated</b>	<b>FY 2010 Estimated</b>
Architectural Review Applications	15	15	15	15
Board of Zoning Appeals - Ches Bay Exceptions	55	55	55	55
Board of Zoning Applications	39	39	39	39
Ordinance Amendments	14	14	14	14
Wetland Board Applications	46	46	46	46

### **Program Accomplishments**

- \* Processed applications in a timely manner.

## ECONOMIC DEVELOPMENT

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
Personal Services	\$ -	\$ -	\$ -	\$ -	n/a	n/a
Operating Expenses	5,325	5,325	5,330	25,050	19,720	370.0%
Capital Outlay	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 5,325</b>	<b>\$ 5,325</b>	<b>\$ 5,330</b>	<b>\$ 25,050</b>	<b>\$ 19,720</b>	<b>370.0%</b>

### Personnel Summary

N/A

### Goals and Objectives

- \* Strengthen the employment and tax base of the community through economic development activities.
- \* Assist in the marketing of the Big Woods and Messick Point.
- \* Participate in regional planning efforts to establish and implement development opportunities and define the region's priorities. An overall goal is to improve the competitiveness of the region especially in employment and income growth.

## ECONOMIC DEVELOPMENT

### Major Departmental Functions

\* Retain and expand existing businesses and recruit new prospects. Promote quality, safe and environmentally friendly growth in the City.

<u>Budget Detail</u>	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget
Business Development Incentive Public/Private Partnership	\$ - 5,325	\$ - 5,325	\$ - 5,330	\$ 20,000 5,050
Total	\$ 5,325	\$ 5,325	\$ 5,330	\$ 25,050

### Significant Budget Items

- \* The Hampton Roads Partnership requested a 5% lower investment due to elimination of a staff position as well as lower overhead costs.  
\* Incentive for business to relocate to Poquoson.

## COMMUNITY DEVELOPMENT

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ -	\$ -	\$ -	\$ -	n/a	n/a
<b>Operating Expenses</b>	167,359	151,402	183,430	117,110	(66,320)	-36.2%
<b>Capital Outlay</b>	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 167,359</b>	<b>\$ 151,402</b>	<b>\$ 183,430</b>	<b>\$ 117,110</b>	<b>\$ (66,320)</b>	<b>-36.2%</b>

### Personnel Summary

N/A

### Goals and Objectives

- \* Continue to contribute to a number of agencies which provide services to disadvantaged, elderly, and youth.
  - \* Continue to contribute to agencies which provide services which benefit Poquoson's economy, including those which attract new businesses to the area and increase local tourism.

## COMMUNITY DEVELOPMENT

### Major Departmental Functions

\* Participate in agencies which provide services that improve the quality of life for citizens of Poquoson.

<u>Budget Detail</u>	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget
Litter Control Grant	\$ 4,114	\$ 5,476	\$ 6,000	\$ -
<b>Contributions to Agencies:</b>				
Airport Blue Ribbon	6,000	6,000	4,767	<b>4,767</b>
American Red Cross -- York/Poquoson Chapter	-	5,000	5,000	-
CNU Center for Arts	20,000	-	-	-
Disabilities Transportation	6,000	6,000	6,000	<b>6,000</b>
Food Bank of VA Peninsula	-	5,000	-	-
Hampton Roads Economic Development	11,700	11,811	11,918	<b>11,858</b>
Hampton Roads Planning District Comm (HRPDC)	9,594	9,646	9,736	<b>9,729</b>
HRPDC Municipal Construction Standards	371	373	376	<b>377</b>
HRPDC Other Projects	3,717	4,075	4,031	<b>5,975</b>
HRPDC Regional Groundwater Mitigation	3,384	3,421	3,461	<b>3,564</b>
HRPDC Stormwater Management Program	10,048	10,029	10,066	<b>8,508</b>
HR Military/Federal Facilities Alliance	5,850	5,176	5,882	<b>5,932</b>
Jamestown 2007 400th Celebration	25,000	-	-	-
NASA Aeronautics Support Team (NAST)	-	10,000	10,000	<b>5,000</b>
Peninsula Chamber of Commerce	1,750	1,750	1,750	<b>1,750</b>
Peninsula Council Workforce Development	5,967	5,847	5,847	<b>5,847</b>
Peninsula Community Foundation	-	-	25,000	-
Peninsula Emergency Medical Services	1,156	1,156	1,156	<b>1,156</b>
Peninsula Workforce Development Center	10,500	-	10,500	-
Poquoson Museum Foundation	6,000	6,000	6,000	-
Poquoson Historical Commission	500	500	500	<b>500</b>
Regional Youth Violence Prevention	5,638	-	-	-
Retired Senior Volunteer Program	2,200	2,500	2,750	<b>2,750</b>
Small Business Development Center	3,000	3,000	3,000	<b>3,000</b>
The Planning Council	-	2,781	-	-
Thomas Nelson Community College	13,570	34,561	37,940	<b>28,647</b>
Transitions Family Violence Services	1,300	1,300	1,750	<b>1,750</b>
YMCA Contribution	10,000	10,000	10,000	<b>10,000</b>
<b>Totals</b>	<b>\$ 167,359</b>	<b>\$ 151,402</b>	<b>\$ 183,430</b>	<b>\$ 117,110</b>

### Significant Budget Items

- \* Thomas Nelson Community College decreased their funding request due to lower Poquoson enrollment.
- \* The Peninsula Community Foundation was a one time funding request in FY 2009 and has been eliminated in FY 2010.
- \* The litter control grant has been eliminated by the state.
- \* The American Red Cross contributions were budget supplements in FY 2008 and 2009 and eliminated for FY 2010.

## COMMUNITY RELATIONS

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
Personal Services	\$ 143,899	\$ 147,603	\$ 168,560	\$ -	\$ (168,560)	-100.0%
Operating Expenses	23,253	26,738	24,480	-	(24,480)	-100.0%
Capital Outlay	105	1,638	-	-	-	n/a
<b>Totals</b>	<b>\$ 167,257</b>	<b>\$ 175,979</b>	<b>\$ 193,040</b>	<b>\$ -</b>	<b>\$ (193,040)</b>	<b>-100.0%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Community Relations/Events Manager	1	1	1	0
Program Specialist	1.5	1.5	1.5	0
<b>Totals</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>0</b>

### Goals and Objectives

\* Department was merged into Parks and Recreation found on page 78 beginning FY 2010.

## COMMUNITY RELATIONS

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### Major Departmental Functions

\* Department merged into Parks and Recreation.

<u>Performance Measures</u>	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
Business Directories Mailed	15,000	15,000	15,000	n/a
Business Appreciation Functions	2	1	1	n/a
Business Surveys Mailed	650	-	-	n/a
Employee Appreciation Events	3	3	1	n/a
Volunteer Appreciation Activity	1	1	-	n/a
Welcome Bags Distributed	120	130	n/a	n/a

### Significant Budget Items

\* Elimination of department, duties assumed in Parks and Recreation department.

## NON-DEPARTMENTAL

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ -	\$ -	\$ -	\$ -	n/a	n/a
<b>Operating Expenses</b>	\$ 75,486	\$ 120,055	\$ 52,500	\$ 42,500	(10,000)	-19.0%
<b>Capital Outlay</b>	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 75,486</b>	<b>\$ 120,055</b>	<b>\$ 52,500</b>	<b>\$ 42,500</b>	<b>\$ (10,000)</b>	<b>-19.0%</b>

### Personnel Summary

N/A

### Goals and Objectives

- \* Refund taxes, licenses and fees that occur in cases of erroneous real estate or personal property assessment or overpayment.
- \* Provide a contingency for certain unanticipated expenses which inevitably arise during the year.
- \* Continue to keep the contingency account less than one quarter of one percent of the total general fund budget.

## NON-DEPARTMENTAL

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### **Major Departmental Functions**

- \* Account for expenses that are not readily classified in other areas.
- \* Refund overpayment by citizens of local taxes, licenses and fees.
- \* Hold funds in reserve for any contingent situations which may occur.

<b><u>Budget Detail</u></b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Revised Budget</b>	<b>FY 2010 Adopted Budget</b>
Refunds	\$ 3,804	\$ 3,681	\$ 7,500	\$ 7,500
Treasurer Cash Overages/Shortages	(4)	(5)	-	-
Bank Charges/Returned Checks	15,103	-	15,000	5,000
Hurricane Isabel Assistance	-	56,248	-	-
Hurricane Katrina Assistance	-	7,500	-	-
Contingencies	56,583	52,631	30,000	30,000
<b>Totals</b>	<b>\$ 75,486</b>	<b>\$ 120,055</b>	<b>\$ 52,500</b>	<b>\$ 42,500</b>

### **Significant Budget Items**

- \* Decrease for Bank Charges/Returned Checks based on anticipated fees charged by banks for City accounts.

## DEPARTMENT OF MOTOR VEHICLES

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
Personal Services	\$ 93,757	\$ 89,995	\$ 96,370	\$ 96,080	\$ (290)	-0.3%
Operating Expenses	3,727	5,045	4,630	4,410	(220)	-4.8%
Capital Outlay	673	3,038	-	500	500	n/a
<b>Totals</b>	<b>\$ 98,157</b>	<b>\$ 98,078</b>	<b>\$ 101,000</b>	<b>\$ 100,990</b>	<b>\$ (10)</b>	<b>0.0%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
DMV Service Clerk	2	2	2	2
<b>Totals</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### Goals and Objectives

\* Continue to provide excellent customer service to all DMV customers.

## **DEPARTMENT OF MOTOR VEHICLES**

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### **Major Departmental Functions**

- \* Process applications for titling and registration of motor vehicles.
- \* Issue motor vehicle license plates and/or decals.
- \* Issue handicap placards.
- \* Issue driver transcripts.
- \* Collect fees, taxes, penalties and other monies in connection with above transactions.

<b><u>Performance Measures</u></b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Estimated</b>	<b>FY 2010 Estimated</b>
Total DMV Transactions	38,870	39,387	37,500	37,500
Car Dealers Serviced	9	9	10	12

### **Significant Budget Items**

- \* In FY 2010, it is estimated that the DMV operations will generate \$115,000 in revenue to the City.
- \* Rate of compensation for DMV services is 4.5% of the first \$500,000 of gross collections and 5% on gross collection over \$500,000.

### **Program Accomplishments**

- \* Cross-trained with Commissioner of the Revenue employees.
- \* Established new business relationships with car dealers in an effort to minimize the revenue impact resulting from the difficult economic conditions.

## TRANSFER TO OTHER FUNDS

---

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ -	\$ -	\$ -	\$ -	n/a	n/a
<b>Operating Expenses</b>	\$ 3,808,435	\$ 4,422,899	\$ 3,140,235	\$ 2,542,481	(597,754)	-19.0%
<b>Capital Outlay</b>	-	-	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 3,808,435</b>	<b>\$ 4,422,899</b>	<b>\$ 3,140,235</b>	<b>\$ 2,542,481</b>	<b>\$ (597,754)</b>	<b>-19.0%</b>

### Personnel Summary

N/A

## *TRANSFERS*

### Goals and Objectives

- \* Transfer to Debt Service Fund to cover payment of all general governmental debt service.
  - \* Transfer to Parks and Recreation Fund to help the ongoing deficits of the fund.
  - \* Transfer to Industrial Development Authority (IDA) for expenses of the Authority.

## **TRANSFER TO OTHER FUNDS**

### **Major Departmental Functions**

\* Account for all transfers from the General Fund to other funds of the City.

<b><u>Budget Detail</u></b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Revised Budget</b>	<b>FY 2010 Adopted Budget</b>
Transfer to Debt Service	\$ 2,427,570	\$ 2,482,454	\$ 2,581,296	\$ 2,411,481
Transfer to Capital Projects	758,180	765,000	285,939	-
Transfer to Facilities Improvement	-	635,234	-	-
Transfer to Special Revenue Fund	98,631	41,781	50,000	-
Transfer to Solid Waste	265,622	257,420	-	45,000
Transfer to Utilities Fund	18,337	-	-	-
Transfer to Parks & Recreation	116,046	131,010	100,000	46,000
Transfer to IDA	123,861	110,000	123,000	40,000
Transfer to Fleet Fund	188	-	-	-
<b>Totals</b>	<b>\$ 3,808,435</b>	<b>\$ 4,422,899</b>	<b>\$ 3,140,235</b>	<b>\$ 2,542,481</b>

### **Significant Budget Items**

- \* The transfer to debt service includes new debt to remodel the football stadium behind Poquoson Middle School and debt restructuring on some loans resulting in a savings to the City.
- \* The transfer to Solid Waste includes \$45,000 to supplement operational costs.
- \* The transfer to Parks and Recreation includes \$46,000 to supplement operational costs.
- \* The Industrial Development Authority (IDA) started in FY 2001, and consequently had several purchases which needed funding. Over time, the IDA will generate money for its own projects.

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## **DEBT SERVICE FUND - SUMMARY**

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### **Debt Service Fund Description**

The Debt Service Fund accounts for the accumulation of resources for the payment of general obligation debt service for the City and the School Board, except for debt payable by the Utilities Fund. Revenues of the Debt Service Fund are derived from transfers from the General Fund and/or Capital Projects Fund.

The City's most significant debt is in School bonds and literary loans. Other significant debt service items relate to City bonds and notes. The City received the following bond ratings on its 1994 bond issue (last rated year): Moody's Investors Service --A1, Standard & Poors--A.

All the debt service presented in the budget is based on legally binding agreements, unless it is labeled estimate.

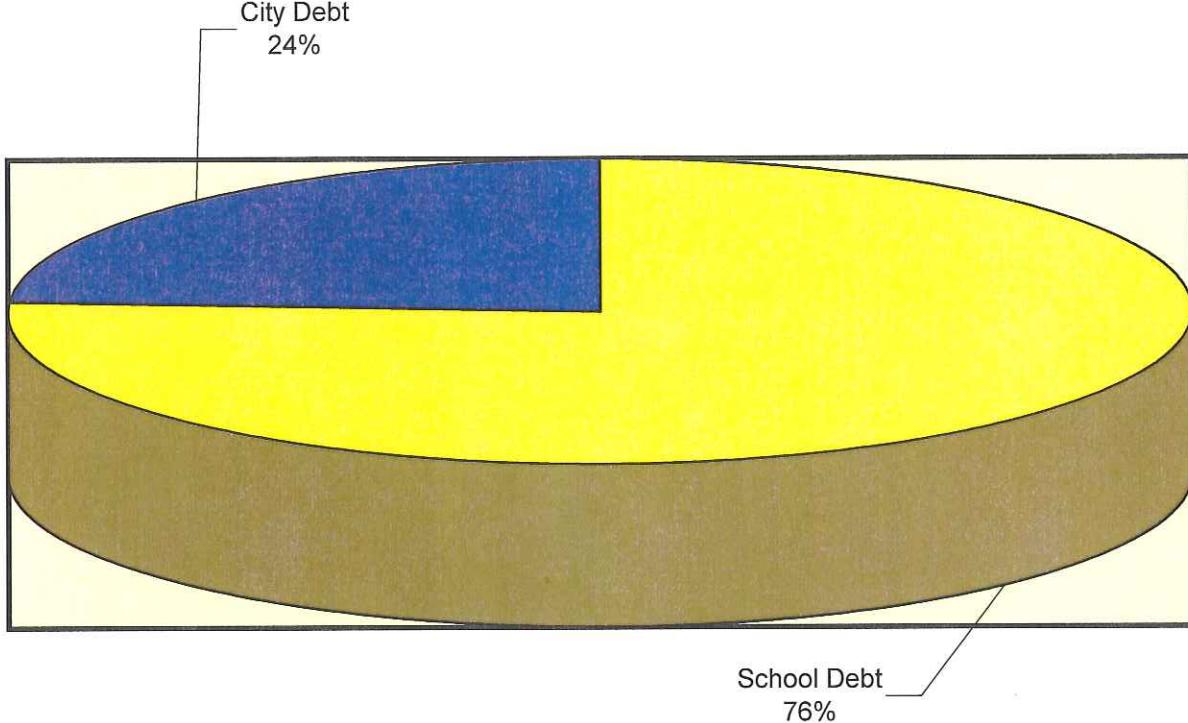
City of Poquoson Charter Article 13 "Limitation on the issuance of bonds or other interest bearing obligations" addresses the debt limit. It states that there shall not be any issued bonds or other interest-bearing obligations which exceed for any one issuance, one and one-half percentum of the assessed valuation of the real estate in the City subject to taxation, according to the most current assessment for taxes, without voter approval. Certificates of indebtedness, revenue bonds, or other obligations issued in anticipation of the collection of the revenues for the current year, provided they mature within one year from issuance, are not required to be voted on by the qualified voters of the City.

### **Debt Service Projection of Fund Balance**

Beginning Fund Balance - 7/1/2006		\$ 80,000
Actual FY 2007 Revenues	\$ 2,436,058	
Actual FY 2007 Expenditures	<u>(2,130,921)</u>	\$ 305,137
Fund Balance - 6/30/2007		\$ 385,137
Actual FY 2008 Revenues	\$ 2,627,264	
Actual FY 2008 Expenditures	<u>(2,753,677)</u>	(126,413)
Fund Balance - 6/30/2008		\$ 258,724
Estimated FY 2009 Revenues	\$ 2,581,296	
Estimated FY 2009 Expenditures	<u>(2,691,890)</u>	(110,594)
Projected Fund Balance - 6/30/2009		\$ 148,130
Estimated FY 2010 Revenues	\$ 2,411,481	
Estimated FY 2010 Expenditures	<u>(2,559,611)</u>	(148,130)
<b>Projected Fund Balance - 6/30/2010</b>		<b>\$ -</b>

## DEBT SERVICE FUND - SUMMARY

### Debt Service Expenditures



<u>Debt Service Expenditures</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
School Debt	\$ 1,710,960	\$ 1,945,708
City Debt	<u>980,930</u>	<u>613,903</u>
<b>TOTAL</b>	<b><u>\$ 2,691,890</u></b>	<b><u>\$ 2,559,611</u></b>

**DEBT SERVICE FUND - REVENUE**

---

**Debt Service Revenue**

Account Title	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2009 Estimated Revenue	FY 2010 Adopted Revenue	\$ Change From 2009 Budget	% Change From 2009 Budget
Transfer from General Fund	\$ 2,427,570	\$ 2,482,454	\$ 2,581,296	\$ 2,581,296	\$ 2,411,481	\$ (169,815)	-6.6%
Miscellaneous	8,488	-	-	-	-	n/a	n/a
Issuance of Debt	-	144,810	-	-	-	n/a	n/a
Use of Reserve	-	126,413	110,594	110,594	148,130	37,536	33.9%
<b>TOTAL TRANSFERS IN</b>	<b>\$ 2,436,058</b>	<b>\$ 2,753,677</b>	<b>\$ 2,691,890</b>	<b>\$ 2,691,890</b>	<b>\$ 2,559,611</b>	<b>\$ (132,279)</b>	<b>-4.9%</b>

**Revenue Explanations**

**Transfers:** The Debt Service Fund is financed exclusively from transfers made by other funds. Usually the transfer of debt comes from the General Fund.

**Use of Reserve:** In FY 2006, the City established a capital reserve to set aside funds for future debt service in the amount of \$385,137. The City's planned drawdown of the reserve in FY 2008, FY 2009 and FY 2010 is \$126,413, \$110,594 and \$148,130 respectively.

**Computation of Estimated Legal Debt Margins for FY 2010**

There is a legal limit for cities in Virginia whereby the amount of bonded long-term debt cannot exceed 10% of the City's total assessed value of real estate. The computation of the margin for additional borrowing, based on estimated assessed values as of 7/1/2009 is shown below. A further discussion of the City's debt service can be found in the Appendix section of this document.

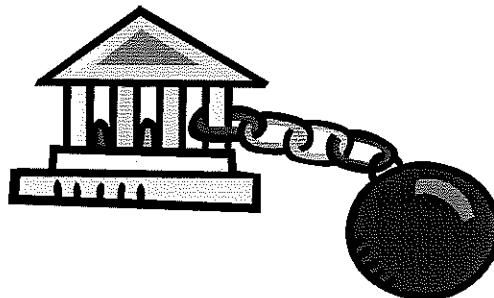
Estimated Assessed Value of Real Estate as of 7/1/2009

General	\$ 1,691,361,429
Public Service Corporation	13,644,000
<b>Total</b>	<b>\$ 1,705,005,429</b>
Total Bonding Limit (10% of total assessed value)	\$ 170,500,543
General Obligation Bonds, other than those authorized for a specific revenue producing project	\$ 29,552,678
State Literary Fund Loans	2,763,820
Capital Leases	388,562
<b>Sewer Bonds</b>	<b>9,796,907</b>
Net Bonded indebtedness subject to limit	\$ 42,501,967
Bonded indebtedness as percent of assessed value of real estate	<u>2.51%</u>
Margin for Additional Borrowing	<u>\$ 127,998,576</u>

## DEBT SERVICE FUND - EXPENDITURES

### Debt Service Expenditures

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>School Principal</b>	\$ 601,402	\$ 815,090	\$ 849,103	\$ 999,165	\$ 150,062	17.7%
<b>School Interest</b>	762,530	905,167	861,858	946,543	84,685	9.8%
<b>City Principal</b>	490,704	680,365	628,085	358,917	(269,168)	-42.9%
<b>City Interest</b>	275,785	351,205	350,844	252,986	(97,858)	-27.9%
<b>Trustee Fees</b>	500	1,850	2,000	2,000	-	0.0%
<b>Reserve Future Debt</b>	305,137	-	-	-	-	n/a
<b>Totals</b>	<b>\$ 2,436,058</b>	<b>\$ 2,753,677</b>	<b>\$ 2,691,890</b>	<b>\$ 2,559,611</b>	<b>\$ (132,279)</b>	<b>-4.9%</b>



### Significant Budget Items

- \* In FY 2007, the City added an additional \$8 million to the existing debt service. Of that amount \$5.4 million for the new Elementary School bringing the total to \$18.4 million, \$1.5 million for a new Fire Station #1 bringing the total to \$3 million.
- \* In FY 2008, the City added a \$519,604 capital lease for the Police and Fire Department's mobile radio communications.
- \* In FY 2009, the City added \$2 million for a new stadium at the Poquoson Middle School.
- \* In FY 2009, the City refunded 2006A PES, 2001 School's VRS, 1998A Refunded Court House, 2001 Fire Station #2, 2002 Fire Pumper w/Aerial, 2008 Motorola Radios, 1998B and 2003 Sewer Bonds.
- \* In FY 2009, the City transferred \$1,094,150 to the Schools and borrowed an additional \$350,000 for the new Elementary School bringing the total to \$19.9 million.

## DEBT SERVICE FUND - EXPENDITURES

### Expenditures Summary

DEBT INSTRUMENT	FY 2010 Principal	FY 2010 Interest	FY 2010 Other Fees	FY 2010 Adopted Budget
<b>Schools</b>				
<b>Bonds:</b>				
1994A Refunded VPSA	\$65,000	\$2,340	\$	\$67,340
1998A VPSA PHS Addition/Renovations	30,000	13,860	-	43,860
2002 Refunded 1994A (Cafeteria)	63,265	18,372	-	81,637
2005 PES	70,700	128,656	-	199,356
2006B PES	159,700	269,179	-	428,879
2007 PES	34,000	207,607	-	241,607
2007 PES (transferred from City)	6,500	39,690	-	46,190
2008 PMS Stadium	168,000	71,850	-	239,850
2009A Refunded 2006A PES	-	95,056	-	95,056
2009C Refunded 2001 School's VRS	-	17,022	-	17,022
<b>Literary Loans:</b>				
1989 PPS	125,000	3,750	-	128,750
1998 PPS Desiccant Wheel	27,000	4,161	-	31,161
1998 PHS Addition/Renovations	250,000	75,000	-	325,000
<b>Total Schools</b>	<b>\$999,165</b>	<b>\$946,543</b>	<b>\$</b>	<b>\$1,945,708</b>
<b>City</b>				
<b>Bonds:</b>				
2002 Refunded 1994 A (City Hall)	246,735	71,652	-	318,387
2005 Fire Station #1	30,300	55,138	-	85,438
2007 Fire Station #1	9,500	58,008	-	67,508
2009B Refunded 1998A Refunded Court House	-	21,607	-	21,607
2009B Refunded 2001 Fire Station #2	-	13,813	-	13,813
2009B Refunded 2002 Fire Pumper w/Aerial	-	5,813	-	5,813
2009B Refunded 2008 Motorola Radios	-	13,037	-	13,037
<b>Capital Leases:</b>				
2005 Fire Pumpers	72,382	13,918	-	86,300
<b>Trustee Fees:</b>				
Sun Trust/Bank of New York	-	-	2,000	2,000
<b>Total City</b>	<b>\$358,917</b>	<b>\$252,986</b>	<b>\$2,000</b>	<b>\$613,903</b>
<b>TOTAL DEBT SERVICE FY 2010</b>	<b>\$1,358,082</b>	<b>\$1,199,529</b>	<b>\$2,000</b>	<b>\$2,559,611</b>

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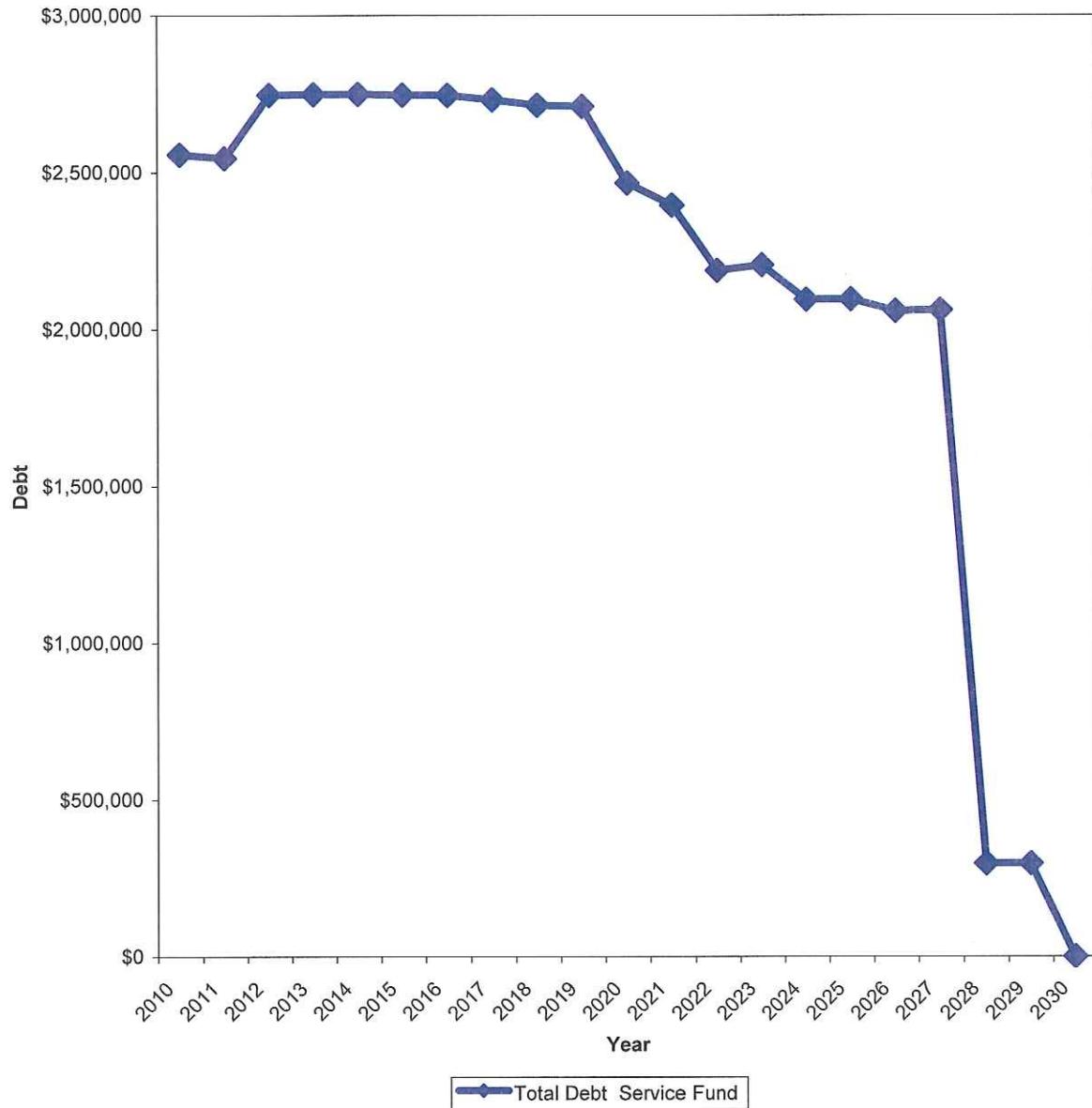
## DEBT SERVICE FUND - LONG TERM DEBT OBLIGATIONS

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<u>Summary of Long Term Debt Obligations</u>	<u>Projected Balance</u>		<u>Projected Balance</u>
	<u>6/30/2009</u>	<u>Additions</u>	<u>6/30/2010</u>
<b>General Long Term Obligations</b>			
<b>School Bonds:</b>			
1994A Refunded VPSA 1989	\$65,000	-	\$ 65,000
1998A VPSA PHS Addition/Renovations	300,000	-	30,000 270,000
2002 Refunded 1994A (Cafeteria)	493,873	-	63,265 430,608
2005 PES	3,368,400	-	70,700 3,297,700
2006B PES	6,826,200	-	159,700 6,666,500
2007 PES	5,369,400	-	34,000 5,335,400
2007 PES (transferred from City)	1,094,150	-	6,500 1,087,650
2008 PMS Stadium	2,000,000	-	168,000 1,832,000
2009A Refunded 2006A PES	2,806,067	-	- 2,806,067
2009C Refunded 2001 School's VRS	393,255	-	- 393,255
	<b>\$22,716,345</b>	-	<b>\$ 597,165 22,119,180</b>
<b>School Literary Loans:</b>			
1989 PPS	125,000	-	125,000
1998 PPS Desiccant Wheel	138,820	-	27,000 111,820
1998 PHS Addition/Renovations	2,500,000	-	250,000 2,250,000
	<b>2,763,820</b>	-	<b>402,000 2,361,820</b>
<b>City Bonds:</b>			
2002 Refunded 1994A (City Hall)	1,926,127	-	246,735 1,679,392
2005 Fire Station #1	1,443,600	-	30,300 1,413,300
2007 Fire Station #1	1,491,450	-	9,500 1,481,950
2009B Refunded 1998A Court House	786,394	-	- 786,394
2009B Refunded 2001 Fire Station #2	502,719	-	- 502,719
2009B Refunded 2002 Fire Pumper w/Aerial	211,560	-	- 211,560
2009B Refunded 2008 Motorola Radios	474,483	-	- 474,483
	<b>6,836,333</b>	-	<b>286,535 6,549,798</b>
<b>Capital Leases:</b>			
2005 Fire Pumpers	388,562	-	72,382 316,180
	<b>388,562</b>	-	<b>72,382 316,180</b>
<b>Total General Long Term Obligations</b>	<b>\$32,705,060</b>	<b>\$0</b>	<b>\$1,358,082 \$31,346,978</b>
<b>Sewer Fund Obligations</b>			
<b>Sewer Bonds:</b>			
2000 DEQ Loan	4,908,886	-	353,442 4,555,444
2000 DEQ Loan	1,783,228	-	128,393 1,654,835
2002 VRA Loan	815,000	-	45,000 770,000
2009B Refunded 1998B Bond	1,877,074	-	- 1,877,074
2009B Refunded 2003B Refunded	412,719	-	- 412,719
<b>Total Sewer Obligations</b>	<b>9,796,907</b>	<b>\$0</b>	<b>526,835 9,270,072</b>

## DEBT SERVICE FUND

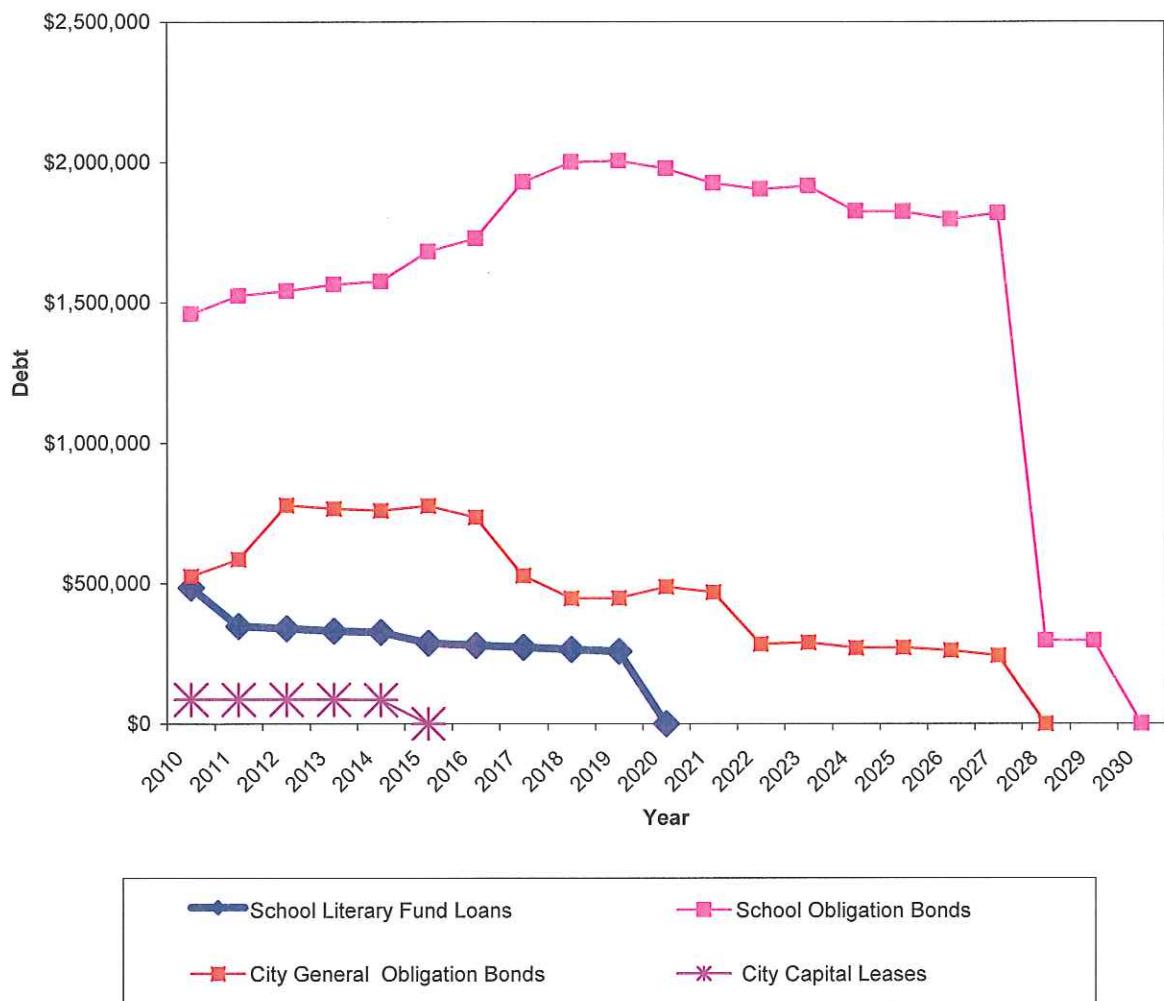
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The above graph depicts the City's debt service over the next 20 years.

## DEBT SERVICE FUND

Debt Service By Type



The City has various debt instruments. The largest debt obligation is from the School Obligation Bonds which added \$19.9 million over the last 3 years to pay for a new Elementary School. The City also has other notes and bonds, which have been used to pay for various School and City projects.

## **DEBT SERVICE FUND--AMORTIZATION OF LONG TERM DEBT**

---

### **Amortization of Long Term Debt**

<b>Year Ending</b>	<b>School Literary Fund Loans</b>		<b>School General Obligation Bonds</b>		
	<b>June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2010	402,000	82,911	597,165	863,632	
2011	277,000	70,855	650,106	875,170	
2012	277,000	62,545	692,196	849,923	
2013	277,000	54,235	743,287	822,270	
2014	280,820	45,925	785,869	791,505	
2015	250,000	37,500	925,830	756,666	
2016	250,000	30,000	1,012,920	717,284	
2017	250,000	22,500	1,260,695	669,969	
2018	250,000	15,000	1,382,840	618,959	
2019	250,000	7,500	1,442,518	563,137	
2020			1,472,655	505,489	
2021			1,479,308	446,706	
2022			1,517,891	386,691	
2023			1,590,444	324,920	
2024			1,562,887	262,205	
2025			1,626,139	198,720	
2026			1,664,388	133,199	
2027			1,752,791	65,538	
2028			272,086	25,039	
2029			284,330	12,795	
<b>TOTAL</b>	<b>\$ 2,763,820</b>	<b>\$ 428,971</b>	<b>\$ 22,716,345</b>	<b>\$ 9,889,817</b>	

## DEBT SERVICE FUND--AMORTIZATION OF LONG TERM DEBT

---

### Amortization of Long Term Debt

Year Ending June 30	City General Obligation Bonds		City Capital Leases		Total Debt Service Fund	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	286,535	239,068	72,382	13,918	1,358,082	1,199,529
2011	340,994	245,666	74,973	11,327	1,343,073	1,203,018
2012	546,349	232,969	77,657	8,642	1,593,202	1,154,079
2013	553,828	212,381	80,437	5,862	1,654,552	1,094,748
2014	567,796	191,940	83,113	2,983	1,717,598	1,032,353
2015	606,969	170,626			1,782,799	964,792
2016	588,318	147,899			1,851,238	895,183
2017	401,135	127,687			1,911,830	820,156
2018	338,371	109,460			1,971,211	743,419
2019	351,372	96,612			2,043,890	667,249
2020	406,089	82,475			1,878,744	587,964
2021	402,130	67,378			1,881,438	514,084
2022	231,543	52,064			1,749,434	438,755
2023	247,192	42,838			1,837,636	367,758
2024	236,674	33,512			1,799,561	295,717
2025	247,189	24,186			1,873,328	222,906
2026	246,270	14,675			1,910,658	147,874
2027	237,579	4,964			1,990,370	70,502
2028					272,086	25,039
2029					284,330	12,795
<b>TOTAL</b>	<b>\$ 6,836,333</b>	<b>\$ 2,096,400</b>	<b>\$ 388,562</b>	<b>\$ 42,732</b>	<b>\$ 32,705,060</b>	<b>\$ 12,457,920</b>

## **DEBT SERVICE FUND--AMORTIZATION OF LONG TERM DEBT**

---

### **Amortization of Long Term Debt**

<b>Year Ending June 30</b>	<b>Sewer Bonds/Notes</b>		<b>Total Sewer Principal &amp; Interest</b>	<b>Debt Service Fund Principal &amp; Interest</b>	<b>Total City Debt Principal &amp; Interest</b>
	<b>Principal</b>	<b>Interest</b>			
2010	526,835	333,062	859,897	2,557,611	3,417,508
2011	548,847	334,868	883,715	2,546,091	3,429,806
2012	566,460	315,143	881,603	2,747,281	3,628,884
2013	836,428	294,733	1,131,161	2,749,300	3,880,461
2014	858,107	264,045	1,122,152	2,749,951	3,872,103
2015	912,240	232,450	1,144,690	2,747,591	3,892,281
2016	942,663	198,817	1,141,480	2,746,421	3,887,901
2017	979,171	164,398	1,143,569	2,731,986	3,875,555
2018	925,007	128,612	1,053,619	2,714,630	3,768,249
2019	955,456	94,768	1,050,224	2,711,139	3,761,363
2020	991,989	59,665	1,051,654	2,466,708	3,518,362
2021	673,704	23,184	696,888	2,395,522	3,092,410
2022	80,000	4,080	84,080	2,188,189	2,272,269
2023				2,205,394	2,205,394
2024				2,095,278	2,095,278
2025				2,096,234	2,096,234
2026				2,058,532	2,058,532
2027				2,060,872	2,060,872
2028				297,125	297,125
2029				297,125	297,125
<b>TOTAL</b>	<b>\$ 9,796,907</b>	<b>\$ 2,447,825</b>	<b>\$ 12,244,732</b>	<b>\$ 45,162,980</b>	<b>\$ 57,407,712</b>

**Note:**

All sewer debt service is accounted for in the Utilities Fund in accordance with Governmental Accounting practice. This schedule is shown so that the reader will have a comprehensive listing of all future City and School debt payments.

## CAPITAL PROJECTS FUND - SUMMARY

### **Capital Projects Fund Description**

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major City or School capital facilities, infrastructure, and equipment other than those financed by proprietary funds.

For presentation purposes, the FY 2010 through FY 2014 CIP's General Fund Proposed Projects are shown in detail found on page 115.

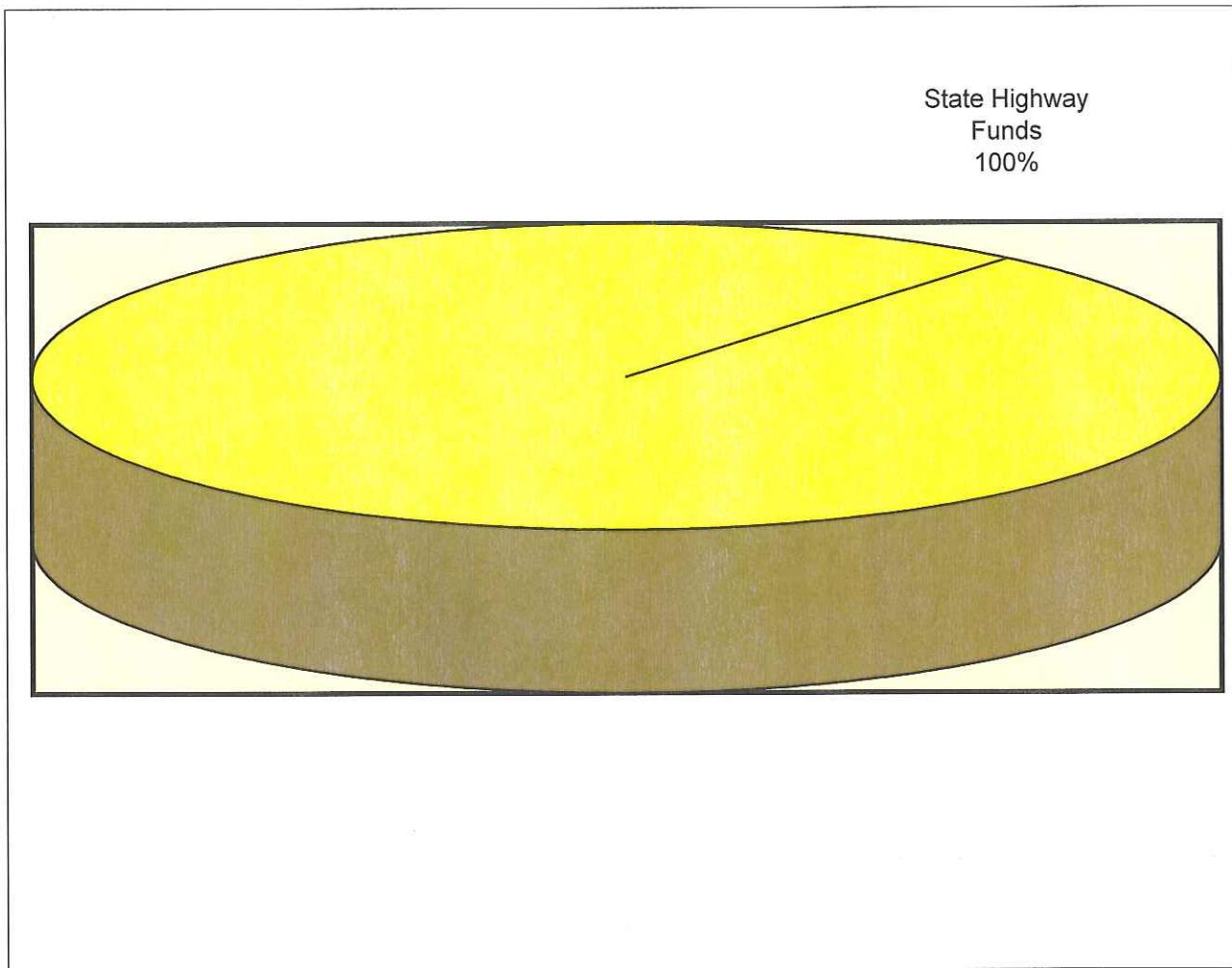
Unlike the City's General Fund in which any unexpended funds lapse at the end of the fiscal year, the monies appropriated in the Capital Fund lapse into the fund balance. Therefore, in addition to funds budgeted for FY 2010, there may also be monies remaining from prior years that fund continuing projects.

### **Capital Projects Projection of Fund Balance**

Beginning Fund Balance - 6/30/2006	\$ 15,025,657
Actual FY 2007 Revenues	\$ 10,041,236
Actual FY 2007 Expenditures	<u>(8,460,299)</u>
Fund Balance - 6/30/2007	\$ 16,606,594
Actual FY 2008 Revenues	\$ 2,333,906
Actual FY 2008 Expenditures	<u>(13,492,699)</u>
Fund Balance - 6/30/2008	\$ 5,447,801
Estimated FY 2009 Revenues	\$ 3,014,398
Estimated FY 2009 Expenditures	<u>(8,462,199)</u>
Projected Fund Balance - 6/30/2009	\$ -
Estimated FY 2010 Revenues	\$ 242,000
Estimated FY 2010 Expenditures	<u>(242,000)</u>
<b>Projected Fund Balance - 6/30/2010</b>	<b>\$ -</b>

## CAPITAL PROJECTS FUND - SUMMARY

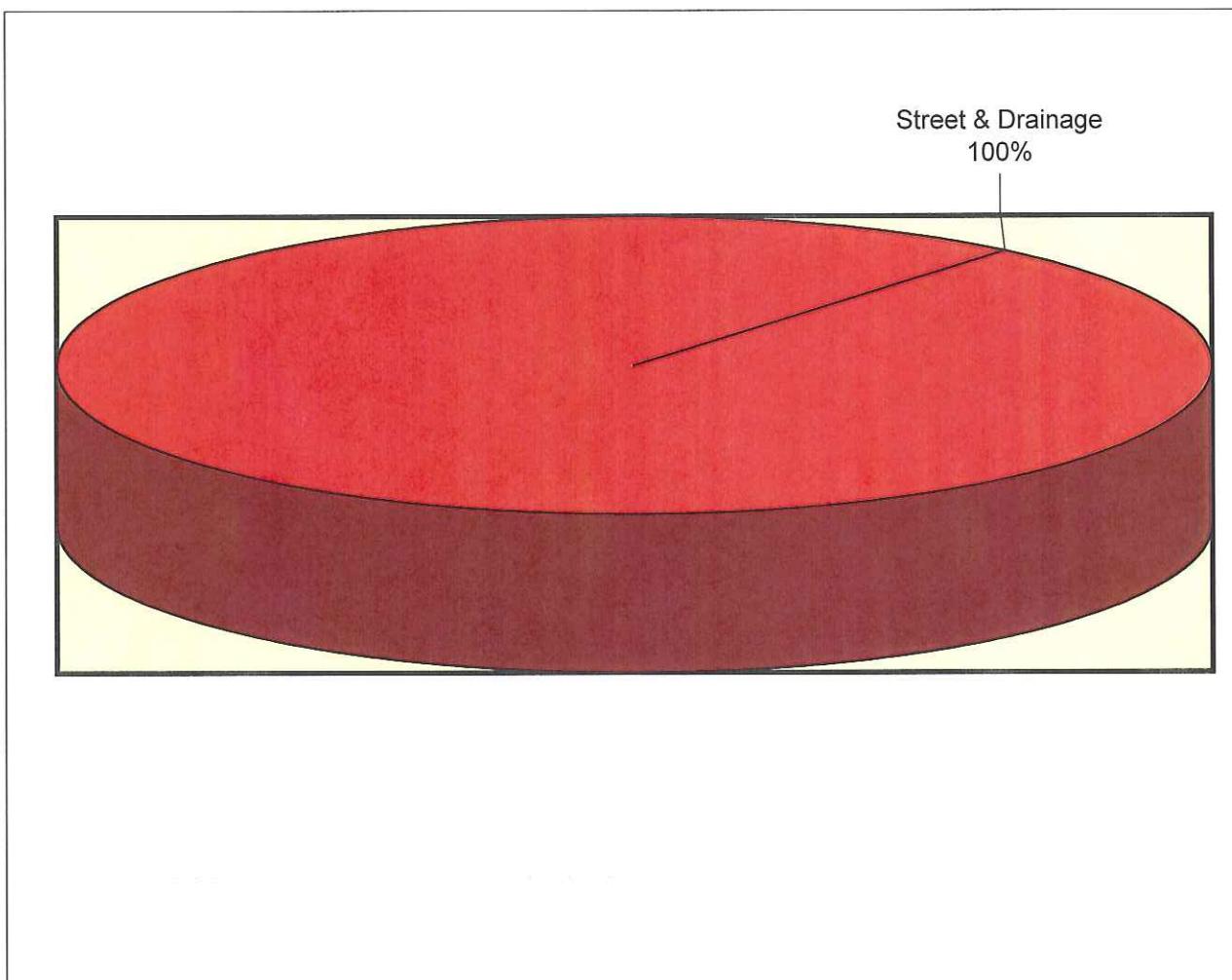
### Capital Projects Revenue



<u>Capital Projects Revenue</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
State Highway Funds	\$ 392,000	\$ 242,000
Interest Proceeds	101,600	-
Bond and Note Proceeds	2,024,859	-
VDOT Grant	210,000	-
Transfer from General Fund	285,939	-
Use of Fund Balance	5,447,801	-
<b>TOTAL</b>	<b>\$ 8,462,199</b>	<b>\$ 242,000</b>

## CAPITAL PROJECTS FUND - SUMMARY

### Capital Projects Expenditures



<u>Capital Projects Expenditures</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
Street & Drainage	\$ 700,920	\$ 242,000
Miscellaneous	138,005	-
PES	3,030,583	-
PMS Stadium	2,000,000	-
Fire Station	2,047,923	-
South Lawson Park	443,168	-
Transfer to General Fund	101,600	-
<b>TOTAL</b>	<b><u>\$ 8,462,199</u></b>	<b><u>\$ 242,000</u></b>

## CAPITAL PROJECTS FUND - REVENUE

---

### Revenue Summary

Account Title	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	\$ Change	% Change
	Actual	Actual	Revised Revenue	Estimated Revenue	Adopted Revenue	From 2009 Budget	From 2009 Budget
State Highway Funds	\$ 387,600	\$ 392,000	\$ 392,000	\$ 392,000	\$ 242,000	\$ (150,000)	-38.3%
VPA Pier Grant	31,797	80,703	-	-	-	-	n/a
Note or Bond Proceeds	8,000,000	519,604	2,024,859	2,024,859	-	(2,024,859)	-100.0%
Interest -- Bond Proceeds	863,379	550,464	101,600	101,600	-	(101,600)	-100.0%
FHWA VA Recreational Trails	-	25,935	-	-	-	-	n/a
Miscellaneous	280	200	-	-	-	-	n/a
VDOT Grant--S Lawson Park	-	-	210,000	210,000	-	(210,000)	-100.0%
Reappropriation of Fund Bal	-	-	5,447,801	5,447,801	-	(5,447,801)	-100.0%
Transfer from General Fund	758,180	765,000	285,939	285,939	-	(285,939)	-100.0%
<b>TOTAL REVENUE</b>	<b>\$ 10,041,236</b>	<b>\$ 2,333,906</b>	<b>\$ 8,462,199</b>	<b>\$ 8,462,199</b>	<b>\$ 242,000</b>	<b>\$ (8,220,199)</b>	<b>-97.1%</b>

### Revenue Explanations

**State Highway Funds:** Each year the City allocates a portion of the funding it receives from the Virginia Department of Transportation (VDOT) to the City for the annual paving program ("Street and Drainage" project). The City is projected to receive a total of \$1,082,000 from the State Highway Maintenance Fund, \$242,000 is recorded in the Capital Projects Fund, and the remaining \$840,000 is recorded in the General Fund. The exact amount of revenue for FY 2010 will not be known until August 2009.

## CAPITAL PROJECTS FUND - EXPENDITURES

### Expenditures Summary

Project	Estimated FY 2009 Expended Projects	Estimated Prior Fiscal Year's Unexpended	FY 2010 New Projects Adopted Budget	Total FY 2010 Projects
<b>School Projects</b>		<b>Prior Year</b>	<b>Year 1</b>	
PES Design/Construction	\$ 3,030,583	\$ -	\$ -	\$ -
PMS Stadium	2,000,000	-	-	-
<b>Transportation and Drainage Projects</b>				
Street and Drainage	700,920	-	242,000	242,000
<b>Public Safety: Fire and Police Projects</b>				
Fire Station #1 New Building	2,047,923	-	-	-
<b>Parks &amp; Recreation Projects</b>				
South Lawson Park	443,168	-	-	-
<b>Miscellaneous Projects</b>				
GIS	32,591	-	-	-
AV System	93,190	-	-	-
Miscellaneous City Capital Projects	12,224	-	-	-
Transfer to General Fund	101,600	-	-	-
<b>Totals</b>	<b>\$ 8,462,199</b>	<b>\$ -</b>	<b>\$ 242,000</b>	<b>\$ 242,000</b>

### Expenditures Explanations

Funds are appropriated in the Capital Projects Fund as Year 1 projects usually with a Transfer from the General Fund. Unexpended funds at the end of Year 1 lapse into the Fund Balance of the Capital Projects fund for future expenditures. Those unspent funds are then reappropriated the next fiscal year shown above as "Prior Year" provided the project is not completed. Completed projects with leftover funds may be transferred to the General Fund Unappropriated Fund Balance.

## CAPITAL PROJECTS FUND - EXPENDITURES

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### Major Fund Functions

- \* Account for financial resources to be used for the acquisition or construction of major City or School capital facilities, land, infrastructure, and equipment, other than those financed by proprietary funds.
- \* Incorporate into the Annual Financial Plan those items of a general governmental nature planned for in the Capital Improvements Plan.
- \* May include projects such as parks and recreation improvements, transportation projects and capital feasibility studies where project total is greater than \$100,000. The most recent proposed CIP has projects shown on page 115. The threshold for CIP projects was changed in FY 2008 to \$100,000.

### FY 2010 New Projects

**Street and Drainage:** Projects are funded through VDOT State Highway Funds for maintenance, resurfacing, improvements, and drainage projects. Projects are at the City's discretion based on need of improvements.

# CAPITAL PROJECTS FUND - CIP PLAN SUMMARY

## FY 2010 Adopted Capital Projects

## Proposed CIP Summary FY 2010 -- FY 2014

Project	FY 2010 Adopted Budget	FY 2010 Proposed Project	FY 2011 Proposed Project	FY 2012 Proposed Project	FY 2013 Proposed Project	FY 2014 Proposed Project
<b>School Projects</b>						
High School Forum Renovation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000
High School Track	-	-	-	300,000	-	-
Primary School HVAC Replacement	-	145,000	-	-	-	-
Primary School Roof Repair	-	-	-	-	-	350,000
Middle School HVAC Replacement	-	200,000	-	-	-	-
Middle School Renovation	-	-	1,301,200	9,960,000	-	-
Conversion of T12 Fluorescents to T8	-	126,000	-	-	-	-
<b>Total School Projects</b>	<b>\$ -</b>	<b>\$ 471,000</b>	<b>\$ -</b>	<b>\$ 1,601,200</b>	<b>\$ 9,960,000</b>	<b>\$ 2,650,000</b>
<b>Transportation and Drainage Projects</b>						
Street and Drainage	\$ 242,000	\$ -	\$ -	\$ -	\$ -	\$ -
Wythe Creek Road South	-	-	2,938,700	-	-	2,558,139
Neighborhood Drainage Projects	-	604,000	400,000	-	-	-
Poq Ave/Little Florida Rd Realignment	-	-	500,000	-	-	-
ROW Acquisition, Bike paths & Sidewalks	-	-	190,000	100,000	100,000	-
<b>Total Transportation and Drainage Projects</b>	<b>\$ 242,000</b>	<b>\$ 604,000</b>	<b>\$ 4,028,700</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 2,558,139</b>
<b>Public Safety: Fire and Police Projects</b>						
Fire Engine Replacement	\$ -	-	400,000	-	-	-
<b>Total Public Safety: Fire and Police Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Works Projects</b>						
Equipment Replacement	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 105,000
Public Works Compound	-	-	2,238,000	-	-	-
<b>Total Public Works Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,238,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 105,000</b>
<b>Parks &amp; Recreation Projects</b>						
Amory's Wharf/Pier	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Messick Point Breakwater	-	25,000	335,000	-	-	-
Pool House Renovation	-	-	25,000	175,000	-	-
South Lawson Park Expansion	-	-	800,000	900,000	-	-
<b>Total Parks &amp; Recreation Projects</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 1,660,000</b>	<b>\$ 1,075,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Totals</b>	<b>\$ 242,000</b>	<b>\$ 1,100,000</b>	<b>\$ 8,326,700</b>	<b>\$ 2,976,200</b>	<b>\$ 10,060,000</b>	<b>\$ 5,313,139</b>

## Expenditures Explanations

The FY 2010 -- FY 2014 CIP prepared by staff was presented to Poquoson Planning Commission on February 19, 2009. The Planning Commission held a Work Session and Public Hearing on March 16, 2009 for document review. Planning Commission has scheduled another Work Session to consider the FY 2010 -- FY 2014 projects. The Planning Commission adopted the CIP Plan in April and was submitted to City Council on May 26, 2009 for their consideration.

Currently, funding from Virginia Department of Transportation is included in the FY 2010 budget, and shown here in the CIP Summary.

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## SPECIAL REVENUE FUND - SUMMARY

### Special Revenue Fund Description

The Special Revenue Fund accounts for revenues and expenditures related to State and Federal grants for community development and public safety. The City received two Federal Hazard Mitigation Grant Program (HMGP) grants for the purpose of raising houses to above flood elevation level so they will not flood in the future. The grant is a shared grant with 75% funding coming from the Federal Government, 20% coming from the State and a local match of 5%. The City also received two Community Development Block (CDBG) grants to elevate homes and to reimburse citizens for their repair costs. The Homeland Security Grant was used to develop and operate the Citizen Corp Program.

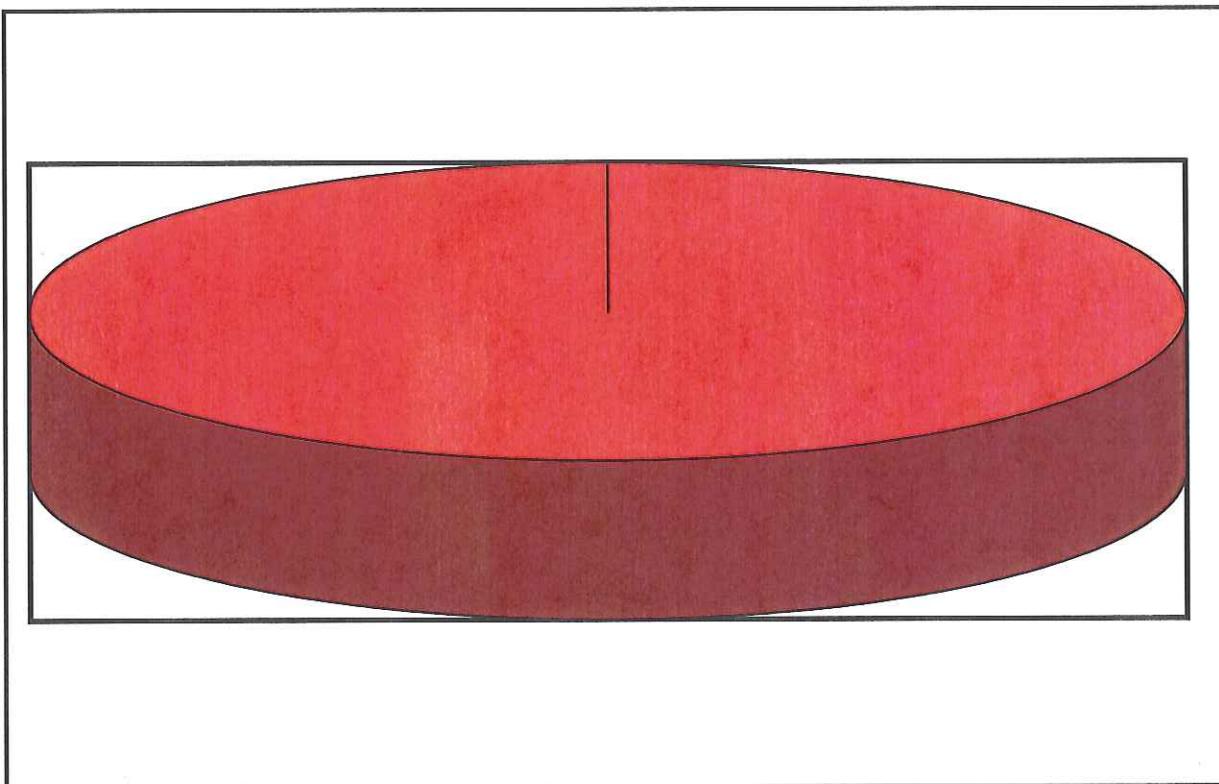
### Special Revenue Projection of Fund Balance

Beginning Fund Balance - 6/30/2006	\$ (73,569)
Actual FY 2007 Revenues	\$ 979,690
Actual FY 2007 Expenditures	(896,383)
Fund Balance - 6/30/2007	\$ 83,307
	\$ 9,738
Actual FY 2008 Revenues	\$ 1,541,312
Actual FY 2008 Expenditures	(1,523,882)
Fund Balance - 6/30/2008	\$ 17,430
	\$ 27,168
Estimated FY 2009 Revenues	\$ 892,741
Estimated FY 2009 Expenditures	(893,071)
Projected Fund Balance - 6/30/2009	\$ (330)
	\$ 26,838
Estimated FY 2010 Revenues	\$ -
Estimated FY 2010 Expenditures	-
<b>Projected Fund Balance - 6/30/2010</b>	<b>\$ 26,838</b>

## SPECIAL REVENUE FUND - SUMMARY

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### Special Revenue Fund Revenue

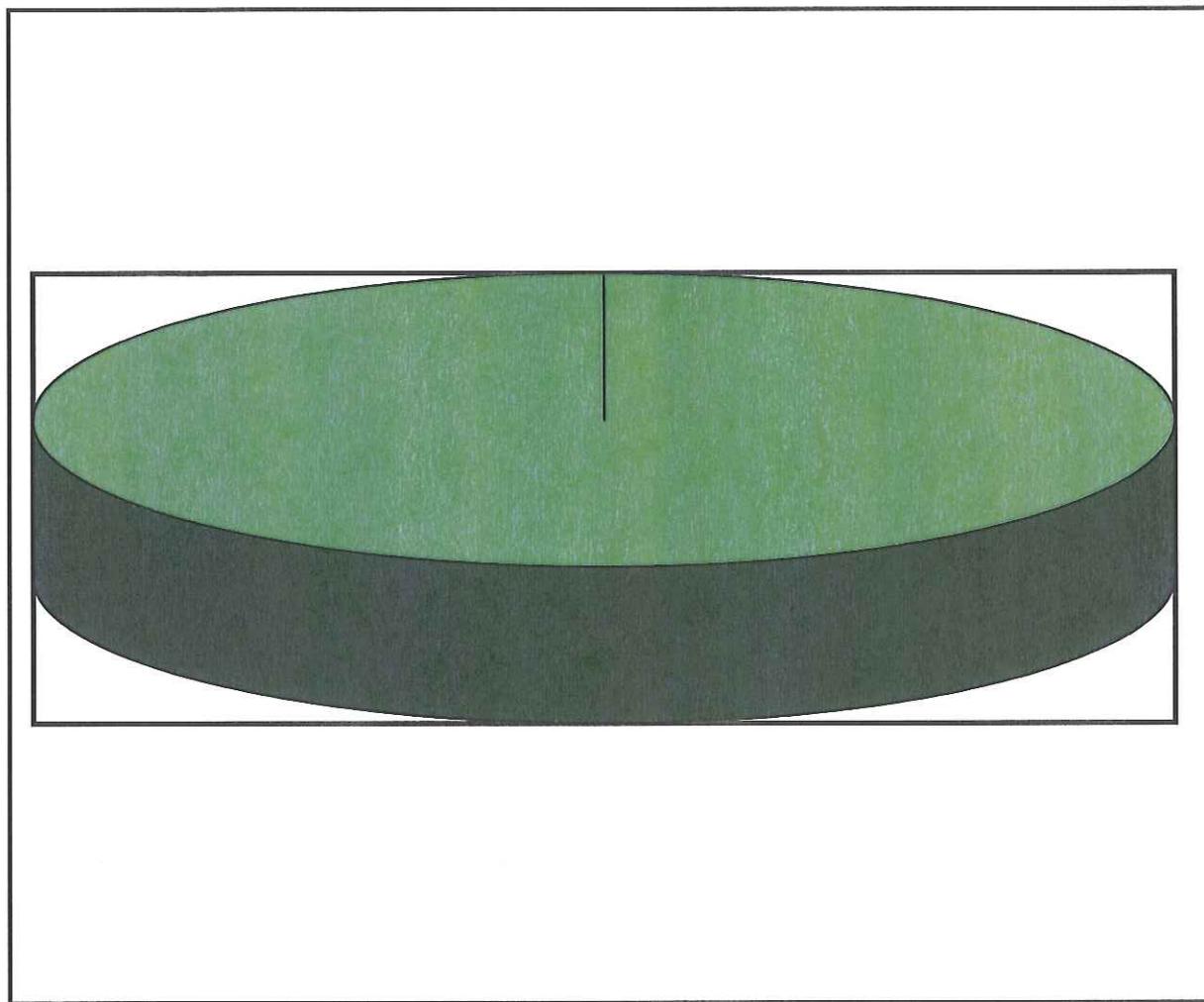


<u>Special Revenue Fund Revenue</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
Federal Grants	\$ 15,000	\$ -
HMGP Grant	463,510	-
CDBG Grant	363,100	-
TEA 21 Museum Grant	1,131	-
Use of Fund Balance	330	-
Transfer from General Fund	<u>50,000</u>	<u>-</u>
<b>TOTAL</b>	<b><u>\$ 893,071</u></b>	<b><u>\$ -</u></b>

## SPECIAL REVENUE FUND - SUMMARY

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### Special Revenue Fund Expenditures



<u>Special Revenue Fund Expenditures</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
Operating Expenditures	\$ 893,071	\$ -
<b>TOTAL</b>	<b><u>\$ 893,071</u></b>	<b><u>\$ -</u></b>

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## SPECIAL REVENUE FUND-REVENUE

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### Special Revenue Fund Revenue

Account Title	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2009 Estimated Revenue	FY 2010 Adopted Revenue	\$ Change From 2009 Budget	% Change From 2009 Budget
HMGP Local Match	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	0.0%
HMGP State	-	195,842	97,580	97,580	-	(97,580)	-100.0%
HMGP Federal	424,138	749,535	365,930	365,930	-	(365,930)	-100.0%
CDBG Local Match	-	157,456	-	-	-	-	n/a
CDBG State	113,103	-	-	100	-	(100)	-100.0%
CDBG Federal	256,310	353,740	363,000	363,000	-	(363,000)	-100.0%
Homeland Security Grant	56,098	-	15,000	15,000	-	(15,000)	-100.0%
Museum TEA 21 Grant	30,000	10,322	-	1,131	-	(1,131)	-100.0%
Miscellaneous Revenue	1,410	2,636	-	-	-	-	n/a
Use of Fund Balance	-	-	-	330	-	(330)	-100.0%
Transfer from General Fund	98,631	41,781	50,000	50,000	-	(50,000)	-100.0%
<b>TOTAL REVENUE</b>	<b>\$ 979,690</b>	<b>\$ 1,541,312</b>	<b>\$ 891,510</b>	<b>\$ 893,071</b>	<b>\$ -</b>	<b>\$ (893,071)</b>	<b>-100.0%</b>

### Revenue Explanations

**HMGP:** Hazard Mitigation Grant Program for the purpose of elevating homes to prevent future flooding. This grant is a 75% Federal share, 20% State share, and 5% local share. The City administers the grant for the homeowners and also pays the 5% local match using a transfer from the general fund. Twenty-eight homes qualified for the grant funding.

**CDBG:** Community Development Block Grant to elevate homes damaged by Hurricane Isabel in 2003. The City is hopeful that these grant funds will help citizens that had more than 50% damage to their homes from the storm surge raise their homes to an elevation of one foot above the required flood elevation. Twenty-eight homes have qualified for the grant funding.

**Homeland Security Grant -- Federal:** The 2007 DHS Citizen Corps Grant is being used to sustain our Community Emergency Response Team (CERT). This funding pays for all instructors, classroom materials for the basic CERT course, exercises and also to attend the CERT Teen Train the Trainer program.

## SPECIAL REVENUE FUND - EXPENDITURES

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ -	\$ -	\$ -	\$ -	n/a	n/a
<b>Operating Expenses</b>	875,493	1,521,037	893,071	-	(893,071)	-100.0%
<b>Capital Outlay</b>	20,890	2,845	-	-	n/a	n/a
<b>Totals</b>	<b>\$ 896,383</b>	<b>\$ 1,523,882</b>	<b>\$ 893,071</b>	<b>\$ -</b>	<b>\$ (893,071)</b>	<b>-100.0%</b>

### Personnel Summary

n/a

### Goals and Objectives

- \* Submit reimbursement requests to granting agencies in a timely manner.
- \* Apply for additional grants when they become available.

### Major Fund Functions

- \* To account for grant funds which are legally restricted for specific purposes.
- \* Provide information on the sources and applications of restricted resources.
- \* City is fiscal agent for the Poquoson Museum's grants and the local match is provided by Museum.

## SPECIAL REVENUE FUND - EXPENDITURES

### Detailed Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
HMGP I Grant	\$ 571,335	\$ 568,552	\$ -	\$ -	n/a	n/a
HMGP II Grant	21,178	419,710	487,910	-	(487,910)	-100.0%
CDBG I Grant	276,780	520,556	-	-	-	n/a
CDBG II Grant	850	116	388,700	-	(388,700)	-100.0%
Homeland Security Grant	26,024	1,018	15,000	-	(15,000)	-100.0%
Museum TEA 21 Grant	216	13,930	1,461	-	(1,461)	-100.0%
<b>Totals</b>	<b>\$ 896,383</b>	<b>\$ 1,523,882</b>	<b>\$ 893,071</b>	<b>\$ -</b>	<b>\$ (893,071)</b>	<b>-100.0%</b>

### Performance Measures

	Actual FY 2007	Actual FY 2008	Estimated FY 2009	Estimated FY 2010
Homes Eligible for Grant Funding	34	22	22	0
Homes Elevated/Citizens Reimbursed	6	13	8	0
Special Purpose Grants Received	3	1	2	0

### Significant Budget Items

- \* The HMGP grant is for elevating homes and the grant has a local match requirement of 5%.
- \* The CDBG grant is for elevating homes and the grant has a local match requirement of 10%.

### Program Accomplishments

- \* CERT team reported on weather/water during Tropical Storm Hanna in September 2008.

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## SOLID WASTE FUND - SUMMARY

### Solid Waste Fund Description

The Solid Waste Fund is an Enterprise Fund which accounts for the collection, disposal, and recycling of household and municipal solid waste, residential hazardous materials, bulky items, and landscaping debris.

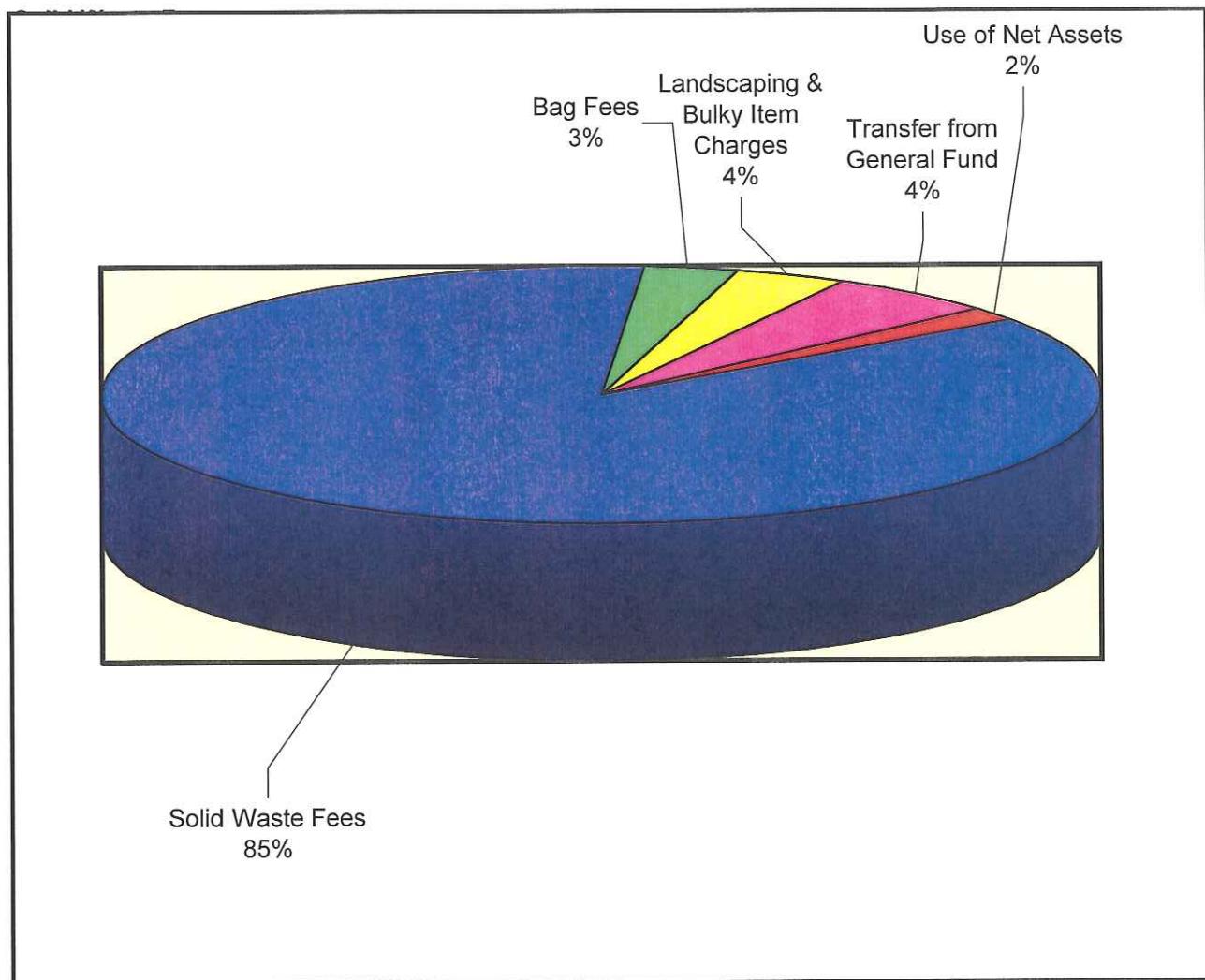
The City used a pay-by-the-bag program for 13 years. In FY 2007, it was the intention of City Council to eliminate the green bag fee and institute a monthly disposal fee of \$10 per eligible address. Due to many citizen comments received opposing the change in the service, Council established a Solid Waste Committee to study the City's refuse collection and disposal service. After several months of evaluating different programs, the Committee's recommendation was to implement a container/cart program which would provide a convenient means for homeowners to dispose of trash. In January 2007, City Council approved the Committee's recommendation and City staff implemented the container/cart program on October 1, 2007.

In FY 2010, there is a increase in rates for the container/cart program with a transfer from the General Fund and planned use of Net Assets to balance the fund.

### Solid Waste Projection of Net Assets

Beginning Net Assets - 7/1/2006		\$ 658,777
Actual FY 2007 Revenues	\$ 594,794	
Actual FY 2007 Expenses	(595,209)	(415)
Net Assets - 6/30/2007		\$ 658,362
Actual FY 2008 Revenues	\$ 723,129	
Actual FY 2008 Expenses	(904,411)	(181,282)
Net Assets - 6/30/2008		\$ 477,080
Estimated FY 2009 Revenues	\$ 585,250	
Estimated FY 2009 Expenses	(799,080)	(213,830)
Projected Net Assets - 6/30/2009		\$ 263,250
Estimated FY 2010 Revenues	\$ 798,280	
Estimated FY 2010 Expenses	(812,280)	(14,000)
<b>Projected Net Assets - 6/30/2010</b>		<b>\$ 249,250</b>

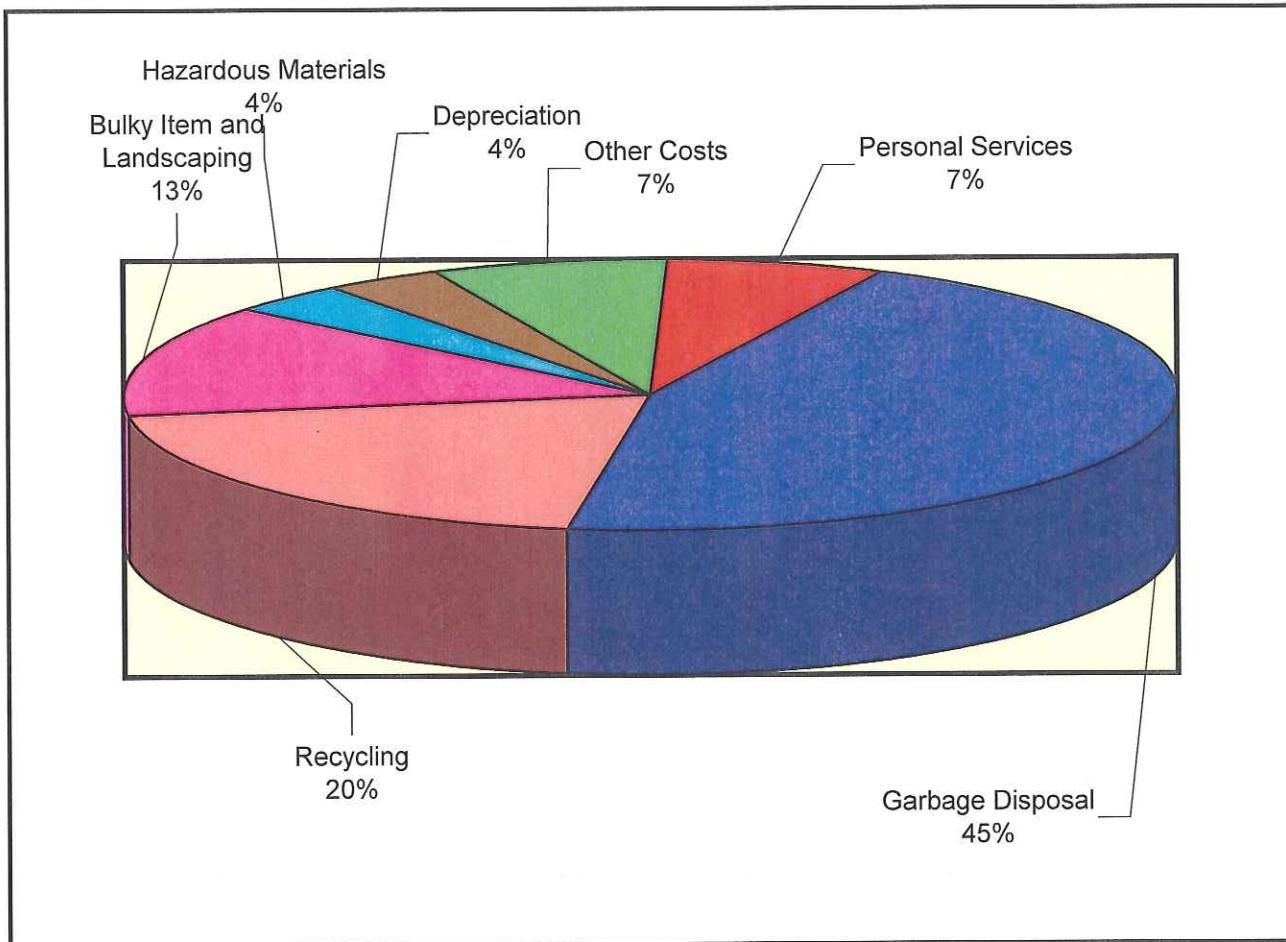
## SOLID WASTE FUND - SUMMARY



<u>Solid Waste Revenue</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
Solid Waste Fees	\$ 558,000	\$ 698,430
Bag Fees	20,000	25,000
Landscaping & Bulky Item Charges	7,250	29,850
Transfer from General Fund	-	45,000
Use of Net Assets	<u>213,830</u>	<u>14,000</u>
<b>TOTAL</b>	<b><u>\$ 799,080</u></b>	<b><u>\$ 812,280</u></b>

## SOLID WASTE FUND - SUMMARY

### Solid Waste Expenses



<u>Solid Waste Expenses</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
Personal Services	\$ 85,690	\$ 54,850
Garbage Disposal	353,000	366,800
Recycling	155,150	164,795
Bulky Item and Landscaping	101,500	108,360
Hazardous Materials	21,000	29,230
Depreciation	30,510	30,510
Other Costs	52,030	57,735
Capital Outlay	200	-
<b>TOTAL</b>	<b>\$ 799,080</b>	<b>\$ 812,280</b>

## SOLID WASTE FUND - REVENUE

### Solid Waste Revenue

Account Title	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2009 Estimated Revenue	FY 2010 Adopted Revenue	\$ Change From 2009 Budget	% Change From 2009 Budget
Solid Waste Fees	\$ -	\$ 413,940	\$ 543,220	\$ 558,000	\$ 698,430	\$ 155,210	28.6%
Bag Fees	315,788	87,150	50,000	20,000	25,000	(25,000)	-50.0%
Disposal Fees	167	108	-	300	150	n/a	n/a
Landscaping Debris Charge	7,584	9,192	9,000	6,500	17,500	8,500	94.4%
Bulky Item Charge	132	426	300	200	12,000	11,700	3900.0%
Miscellaneous	5,502	357	-	250	200	n/a	n/a
Sale of Equipment	-	(45,464)	-	-	-	n/a	n/a
Transfer from General Fund	265,622	257,420	-	-	45,000	45,000	100.0%
Use of Unrestricted Net Assets	-	-	192,600	213,830	14,000	(178,600)	-92.7%
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$ 594,795</b>	<b>\$ 723,129</b>	<b>\$ 795,120</b>	<b>\$ 799,080</b>	<b>\$ 812,280</b>	<b>\$ 16,810</b>	<b>2.1%</b>

### Revenue Explanations

**Solid Waste Fees:** In FY 2010, the fees are based on the container/cart program which was implemented on October 1, 2007. There is an increase in the fees. The fees are billed bi-monthly along with the sewer service fees. Citizens have the option to choose from 5 plans. The Solid Waste Ordinance has a sliding scale that is offered to households who meet certain income requirements. It is estimated that \$12,233 of Solid Waste fees is waived due to the scale.

Residents have a choice of Plan A, Plan B or Plan C. Residents who qualify, have a choice of Plan D for pick-up every other week based on age. Plan E is offered only to residents who live on a private lane or townhomes where a hardship exists that a trash container/cart is impractical to use. Residents choosing Plan E will still use the pay-by-the-bag system and the fee is to cover the cost of recycling. All residents may use the pay-by-the-bag system when their chosen trash container/cart is not large enough for their weekly trash service. Trash bags will still be available for purchase at local businesses.

It is estimated that 24 new homes will bring an additional \$2,562 in revenue for FY 2010, which is not included in the figures below.

	FY 2009 Adopted Bi-Monthly Fees	FY 2010 Adopted Bi-Monthly Fees	FY 2010 Adopted Revenue	FY 2010 Adopted Fees Waived	FY 2010 Total Adopted Revenue
<b>Plans:</b>					
Plan A = 35 gallon container/cart	\$19.00	\$23.00	\$ 259,715	\$ (4,175)	\$ 255,540
Plan B = 65 gallon container/cart	30.00	38.00	372,552	(2,508)	370,044
Plan C = (2) 65 gallon container/carts	54.00	70.00	29,400	(420)	28,980
Plan D = 35 gallon container/cart (bi-weekly pickup)	12.00	14.00	42,084	(4,830)	37,254
Plan E = no container/cart (private lanes, townhomes)	6.00	8.00	6,912	(300)	6,612
			<b>\$ 710,663</b>	<b>\$ (12,233)</b>	<b>\$ 698,430</b>

**Bag Fees:** The fee for the green bags will remain at 5 bags for \$8.75 per package (\$1.75 per bag). This fee has been the same for the previous 5 fiscal years.

**Landscaping Debris Charges:** The City provides curbside pickup service for woody waste at a fee of \$30 per pickup. This is an increase from the FY 2009 fee of \$12 per pickup. The fee is intended to cover a small portion of the labor cost incurred in picking up landscaping debris. The City is estimated to pay VPPSA \$59,440 to operate the composting/disposal facility in FY 2010. Residents may also take their landscaping debris to the VPPSA regional composting facility located at the York County Landfill at no charge to the resident.

**Bulky Item Charge:** In FY 2009 bulky item pickup was free to residents for the first 4 pickups per calendar year and \$30 per pickup after that. In FY 2010 the adopted fee is free for the first pickup only and \$30 per subsequent pickup. The fee is intended to limit the number of bulky item pickups in a year, not to cover the cost of the operation.

**Transfer from the General Fund:** In FY 2010, there is a transfer of \$45,000.

**Use of Unrestricted Net Assets:** In FY 2010, there is a usage of \$14,000 to cover the operating deficit in this fund.

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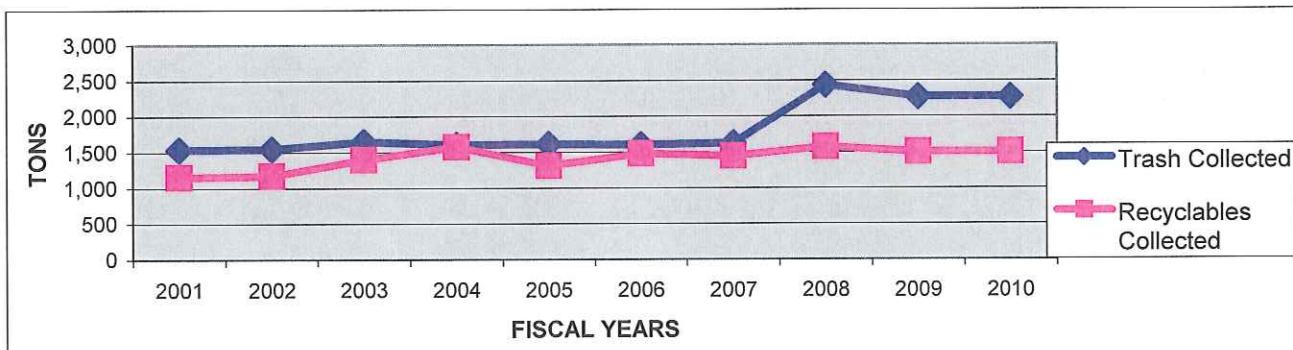
## SOLID WASTE FUND - GARBAGE AND RECYCLING

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 45,754	\$ 20,039	\$ -	\$ -	\$ -	n/a
<b>Operating Expenses</b>	232,646	626,230	516,600	<b>572,355</b>	55,755	10.8%
<b>Capital Outlay</b>	18,617	9,297	-	-	-	n/a
<b>Totals</b>	<b>\$ 297,017</b>	<b>\$ 655,566</b>	<b>\$ 516,600</b>	<b>\$ 572,355</b>	<b>\$ 55,755</b>	<b>10.8%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Equipment Operator II	1	0.5	0	0
<b>Totals</b>	<b>1</b>	<b>0.5</b>	<b>0</b>	<b>0</b>



### Goals and Objectives

- \* Oversee the new trash collection program that began on October 1, 2007.
- \* Continue collecting all City trash routes within four days using a contractor.
- \* Continue to provide curbside recycling via VPPSA to all City residents.

## SOLID WASTE FUND - GARBAGE AND RECYCLING

### Major Departmental Functions

- \* Oversee the contracted solid waste disposal service to the citizens of Poquoson.
- \* Collect and dispose of non-recyclable waste.
- \* Oversee the curbside recycling program which is administered by VPPSA.

### Performance Measures

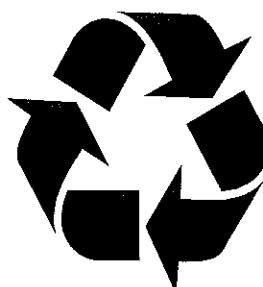
	Actual FY 2007	Actual FY 2008	Estimated FY 2009	Estimated FY 2010
Number of Trash Bags Collected	143,598	143,598	11,500	14,000
Trash Collected (Tons)	1,663	2,435	2,270	2,280
Recyclables Collected by Contractor (Tons)	1,445	1,572	1,500	1,500

### Significant Budget Items

- \* Contracted refuse disposal is expected to be \$281,800 in FY 2010, an increase of \$23,800 from FY 2009.
- \* Curbside recycling cost in FY 2010 is expected to be \$154,250 an increase of \$8,980 from FY 2009.
- \* Hazardous material disposal is contracted through VPPSA. In FY 2010, the cost is expected to be \$29,230 an increase of \$18,810 from FY 2009.

### Program Accomplishments

- \* Successfully continued container/cart program while outsourcing the collection of residential waste.



## SOLID WASTE FUND - BULKY ITEM AND LANDSCAPING

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
Personal Services	\$ 59,699	\$ 79,589	\$ 85,690	\$ 54,850	\$ (30,840)	-36.0%
Operating Expenses	208,652	138,752	162,320	154,565	(7,755)	-4.8%
Capital Outlay	29,841	30,504	30,510	30,510	-	0.0%
<b>Totals</b>	<b>\$ 298,192</b>	<b>\$ 248,845</b>	<b>\$ 278,520</b>	<b>\$ 239,925</b>	<b>\$ (38,595)</b>	<b>-13.9%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Equipment Operator II	1	1	1	1
Maintenance Worker I	1	1	1	0
<b>Totals</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>

### Goals and Objectives

- \* Furnish bulky item and landscaping debris pickup for the citizens of Poquoson.
- \* Collect waste oil and batteries for recycling.
- \* Assist in the recycling of landscaping debris to produce mulch and compost.
- \* Collect metal items for recycling to help reduce disposal costs.
- \* Pick up bulk items and landscaping debris within 7 days after it is placed in the City's right-of-way when a request from the property owner has been received.

## SOLID WASTE FUND - BULKY ITEM AND LANDSCAPING

### Major Departmental Functions

- \* To continue to furnish quality service to the citizens of Poquoson.
- \* To continue to complete all bulky item and landscaping debris pickup within one week.
- \* Educate citizens about the availability and use of the regional composting facility in York County.
- \* Educate citizens about the need to call in for debris pickups and to not place their debris piles in the gutters or ditches for pickup.

### Performance Measures

	Actual FY 2007	Actual FY 2008	Estimated FY 2009	Estimated FY 2010
Waste Oil Collected for Recycling (gallons)	3,088	2,410	2,860	3,000
Bulky Item Debris Collected for Disposal*	1,421	993	1,550	1,650
Landscape Debris Collected for Recycling*	2,668	1,948	2,750	2,800
Metal Items Collected for Recycling*	37	37	11	40
Used Tires Collected for Recycling	406	290	530	400

\* Amounts given in tons

### Significant Budget Items

- \* Decrease in personal services is due to transfer of one employee to the General Fund.
- \* Decrease in operating expenses is due to the decreased inventory of motor vehicle parts.

### Program Accomplishments

- \* Notified citizens with door hangers of the need to call in for a debris pickup if a pile had been in front of their home for more than a week.
- \* Provided good and dependable bulky item and landscaping service. Received compliments on how clean the City employees leave the bulky item area after a pickup.

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## **UTILITIES FUND - SUMMARY**

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### **Utilities Fund Description**

The Utilities Fund is operated as an Enterprise Fund which is used to account for sewer operations that function as though they were a private-sector entity. An Enterprise Fund is expected to cover its costs through user charges. The Utilities Fund provides for the maintenance of sewer lines and pump station and the debt service incurred in having the sewer originally extended and renovated. The Department provides 24 hour service for the 29 pump stations, 51.3 miles of gravity sewer lines and 18 miles of sewer force mains, installation of sewer taps, replacement or repair of broken or misaligned lines.

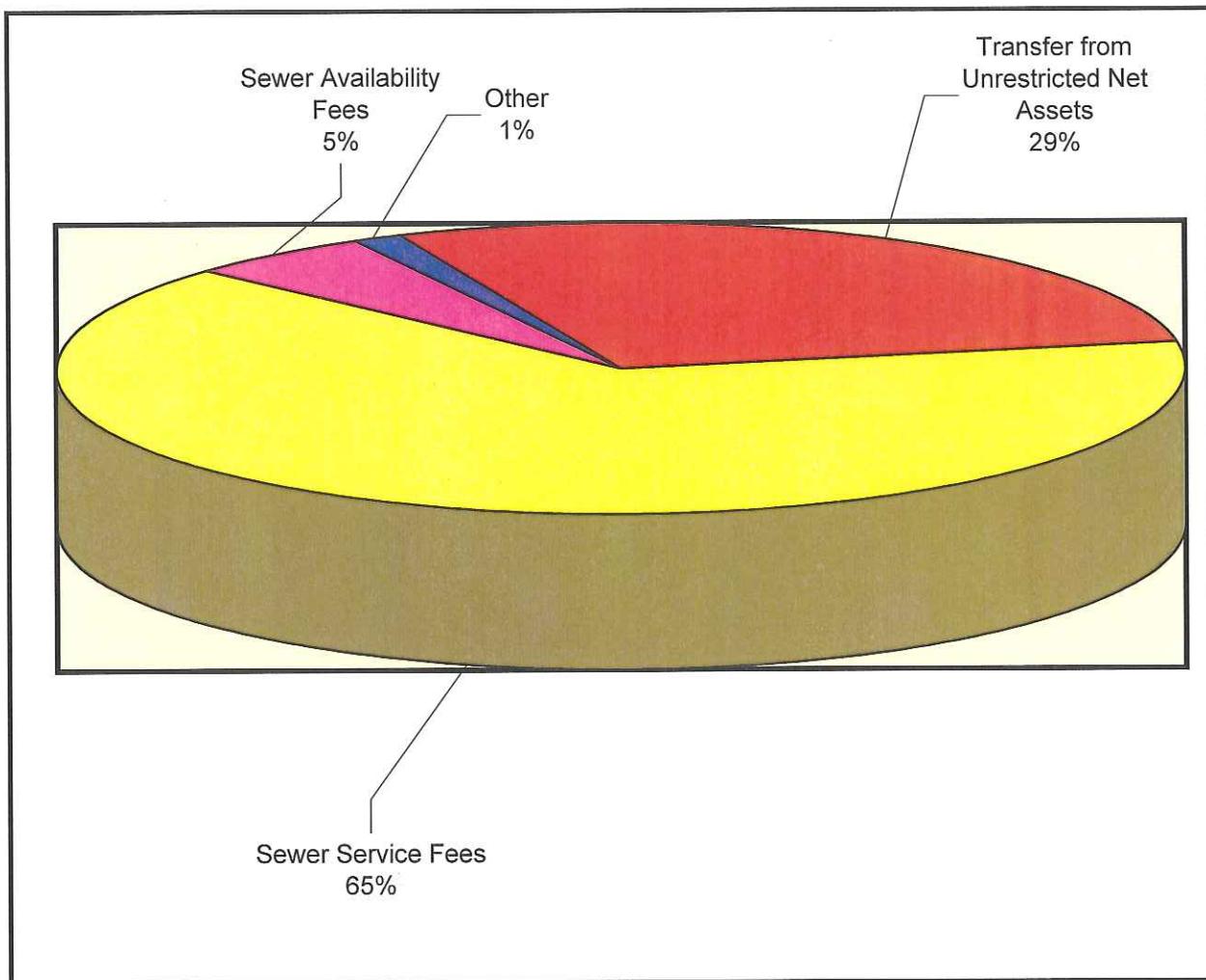
### **Utilities Fund Projection of Net Assets**

Beginning Net Assets - 7/1/2006	\$ 6,402,704
Actual FY 2007 Revenues	\$ 1,860,163
Actual FY 2007 Expenses	<u>(1,726,599)</u>
Net Assets - 6/30/2007	<u>133,564</u> \$ 6,536,268
Actual FY 2008 Revenues	\$ 1,551,974
Actual FY 2008 Expenses	<u>(1,734,560)</u>
Net Assets - 6/30/2008	<u>(182,586)</u> \$ 6,353,682
Estimated FY 2009 Revenues	\$ 1,652,780
Estimated FY 2009 Expenses	<u>(2,410,180)</u>
Projected Net Assets - 6/30/2009	<u>(757,400)</u> \$ 5,596,282
Estimated FY 2010 Revenues	\$ 1,643,073
Estimated FY 2010 Expenses	<u>(2,299,686)</u>
<b>Projected Net Assets - 6/30/2010</b>	<b><u>\$ 4,939,669</u></b>

## UTILITIES FUND - SUMMARY

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### Utilities Fund Revenue



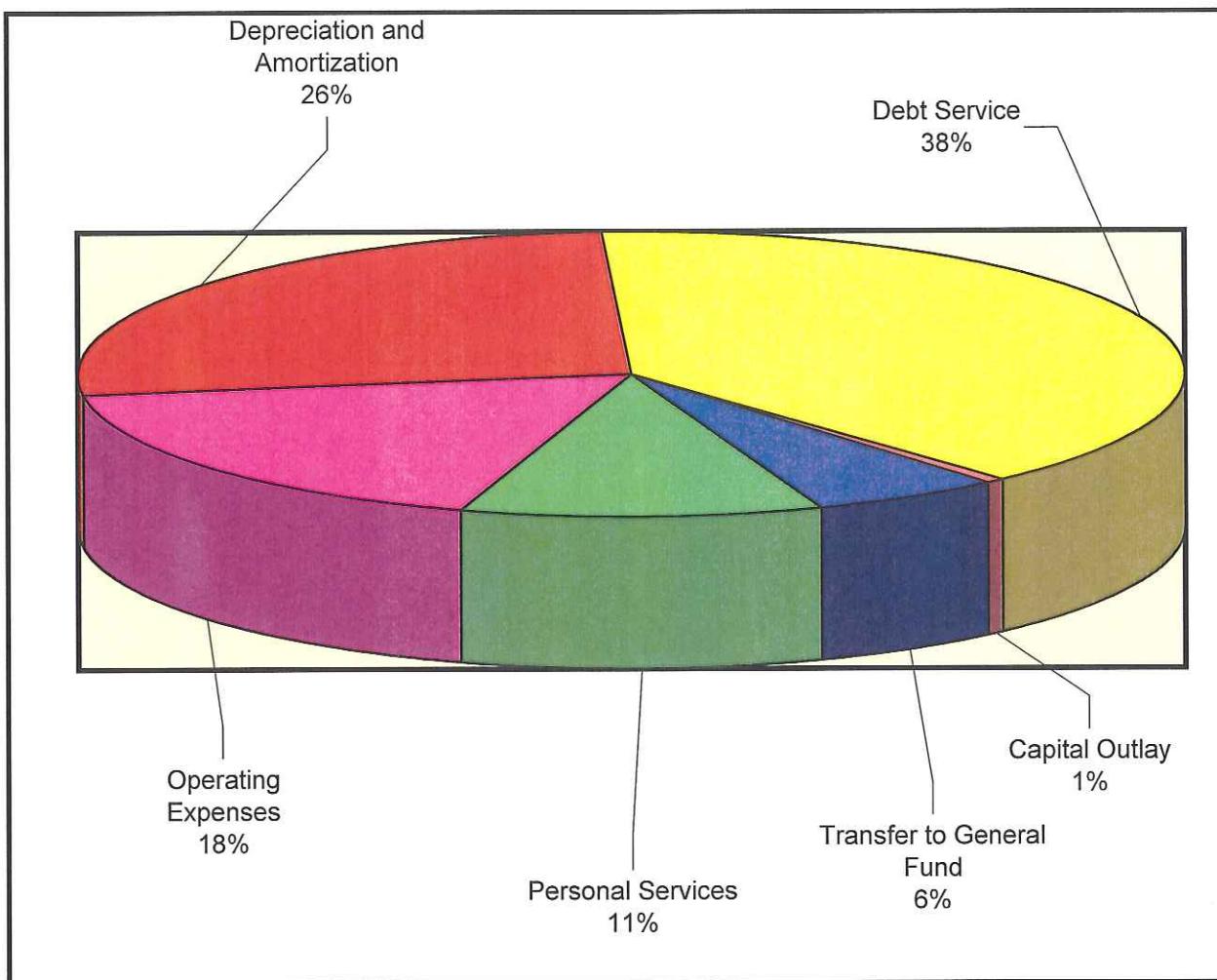
### Utilities Fund Revenue

	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
Sewer Service Fees	\$1,497,480	<b>\$1,490,580</b>
Sewer Availability Fees	120,000	<b>120,000</b>
Other	35,300	<b>32,493</b>
Transfer from Unrestricted Net Assets	<u>757,400</u>	<u>656,613</u>
 <b>TOTAL</b>	 <u><b>\$2,410,180</b></u>	 <u><b>\$2,299,686</b></u>

## UTILITIES FUND - SUMMARY

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### Utilities Fund Expenditures



### Utilities Fund Expenditures

	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
Personal Services	\$247,860	\$243,390
Operating Expenses	162,720	410,507
Depreciation and Amortization	640,860	606,692
Debt Service	1,221,090	895,447
Capital Outlay	7,650	13,650
Transfer to General Fund	<u>130,000</u>	<u>130,000</u>
 <b>TOTAL</b>	 <u>\$2,410,180</u>	<u>\$2,299,686</u>

## UTILITIES FUND - REVENUE

<u>Utilities Revenue</u>							\$	%
Account Title	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2009 Estimated Revenue	FY 2010 Adopted Revenue	Change From 2009 Budget	Change From 2009 Budget	
Sewer Service Fees	\$ 1,425,128	\$ 1,433,893	\$ 1,497,480	\$ 1,497,480	\$ 1,490,580	\$ (6,900)	-	-0.5%
Sewer Availability Fees	370,000	81,000	120,000	120,000	120,000	-	-	0.0%
Notes Receivable - Interest	1,103	218	-	-	-	n/a	n/a	
Notes Receivable - Penalties	510	80	-	-	-	n/a	n/a	
Miscellaneous Revenue	8,785	-	300	300	275	(25)	-	-8.3%
Late Payment Fees	20,006	23,122	20,000	20,000	23,218	3,218	16.1%	
Interest Income	16,294	13,661	15,000	15,000	9,000	(6,000)	-	-40.0%
Transfer from General Fund	18,337	-	-	-	-	n/a	n/a	
Transfer-Unrestricted Net Assets	-	182,586	757,400	757,400	656,613	(100,787)	-	-13.3%
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$ 1,860,163</b>	<b>\$ 1,734,560</b>	<b>\$ 2,410,180</b>	<b>\$ 2,410,180</b>	<b>\$ 2,299,686</b>	<b>\$ (110,494)</b>	<b>-</b>	<b>-4.6%</b>

### Revenue Explanations

**Sewer Service Fees:** Each household which is connected to sewer is assessed a flat sewer service fee unless a waiver is granted by City Council. In FY 2010, the Sewer Service fee is \$50 bi-monthly.

The Sewer Ordinance has a sliding scale that is offered to households who meet certain income requirements. It is estimated that \$36,300 of sewer fees is waived due to the scale. Reduced fees are projected to be \$7,800.

### **Sliding Scale Sewer Service Fees:**

	FY 2009 Adopted Bi-Monthly Fees	FY 2010 Adopted Bi-Monthly Fees	Projected Number of Households	FY 2010 Adopted Revenue	FY 2010 Adopted Loss Revenue
<b>Combined Income</b>					
\$25,000 or less	\$0	\$0	85	\$ -	\$ 25,500
25,001 - 30,000	12.50	12.50	33	2,475	7,425
30,001 - 35,000	25.00	25.00	16	2,400	2,400
35,001 - 40,000	37.50	37.50	13	2,925	975
over 40,000	50.00	50.00	4,738	1,421,625	-
			4,885	\$ 1,429,425	\$ 36,300

In FY 2010, there are an estimated 4,885 users of sewer for total revenues of \$1,429,425. It is also estimated that 20 new homes will connect to sewer and pay bi-monthly fees for 1/2 of the year totaling \$3,075 in additional revenue.

Commercial users are charged the flat sewer service fee plus a fee based on water consumption. In FY 2010, the commercial fee is proposed at \$1.75 for every 100 cubic feet of water consumed. In FY 2010, it is estimated that \$58,080 in commercial water consumption fees will be collected.

## **UTILITIES FUND - REVENUE**

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**Sewer Availability Fees:** The sewer availability fee for a vacant lot is \$6,000. For FY 2010, it is estimated that 20 new properties will generate \$120,000.

The Sewer Availability Fee is as follows:

Water Meter Size (inches)	<u>Availability Fee</u>
5/8	\$6,000
3/4	6,600
1	7,200
1 1/2	7,800
2	8,400
3	9,000
4	10,500
6	14,500

**Miscellaneous Revenue:** This account includes \$5 sewer tokens for the sewage pump out facility on a City pier, repair revenue for sewer clean outs available to plumbers, and other unusual non-routine transactions.

**Late Payment Fees:** Represents \$5 fee bi-monthly plus 1% interest per month on unpaid bi-monthly sewer service fees for homeowners and commercial accounts.

**Interest Income:** Includes interest earned on non-restricted investments.

**Transfer from Unrestricted Net Assets:** The transfer from retained earnings is the planned drawdown of excess reserves. The Utilities Fund budget includes items affecting the inflow and outflow of cash and non-cash items such as depreciation and amortization. The budgeted use of retained earnings in the Utilities Fund equals non-cash depreciation and amortization. This amount is estimated. Actual use of retained earnings is slightly different than budgeted use of retained earnings since Generally Accepting Accounting Principles (GAAP) requires principal payments on notes receivable to be recorded as a reduction in an asset rather than revenue and debt principal payments are recorded as a reduction in a liability rather than an expenditure.

## UTILITIES FUND - EXPENDITURES

### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 246,281	\$ 237,374	\$ 247,860	\$ 243,390	\$ (4,470)	-1.8%
<b>Operating Expenses</b>	198,133	255,625	162,720	410,507	247,787	152.3%
<b>Depreciation &amp; Amortization</b>	657,486	637,845	640,860	606,692	(34,168)	-5.3%
<b>Debt Service</b>	1,202,338	1,181,510	1,221,090	895,447	(325,643)	-26.7%
<b>Transfer to General Fund</b>	130,000	130,000	130,000	130,000	-	0.0%
<b>Capital Outlay*</b>	25,574	28,346	7,650	13,650	6,000	78.4%
<b>Totals</b>	<b>\$ 2,459,812</b>	<b>\$ 2,470,700</b>	<b>\$ 2,410,180</b>	<b>\$ 2,299,686</b>	<b>\$(110,494)</b>	<b>-4.6%</b>

\*Capital Outlay does not include larger capital expenditures paid for with bond issuances.

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Superintendent of Utilities	1	1	1	1
Utilities Foreman	1	1	1	0
Utilities Technician	2	2	1	2
Utilities Worker	0	0	1	1
<b>Totals</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

### Goals and Objectives

- \* Maintain current level of system reliability and provide 24 hour emergency service.
- \* Meet the goals and objectives set forth in the DEQ mandated Consent Order.
- \* Continue to improve system's ability to handle major disaster events.
- \* Continue to operate the sewer system in a safe and cost effective manner with emphasis on protecting the environment.
- \* Further investigate possible bacteria pollution within the waterways, and identify and eliminate the source.
- \* Complete the mapping and inventory of the sanitary sewer system in coordination with the GIS mapping.

## UTILITIES FUND - EXPENDITURES

### Major Departmental Functions

- \* Operate and maintain the City's sanitary sewer system.
- \* Train employees in the areas of system operation and safety.
- \* Document and explain departmental programs and expenditures.
- \* Assist in planning and inspections of proposed development and building projects within the City.
- \* Coordinate with Engineering Department on sewer extension, rehabilitation and other infrastructure projects.
- \* Assist departments with services and special projects.
- \* Meet the requirements for complying with the DEQ and EPA consent order.

<u>Performance Measures</u>	Actual FY 2007	Actual FY 2008	Estimated FY 2009	Estimated FY 2010
Force Main Miles	18	18	18	12.1
Grinder Pump Stations	19	19	19	19
Laterals Cleaned bi-monthly	10	10	11	11
Laterals Cleaned bi-yearly	14	14	11	19
Laterals Installed	10	10	6	3
Laterals Repaired	10	10	15	65
Locations Marked for Miss Utilities	2,500	2,500	2,500	2,326
Pump Stations	29	29	29	29
Pumps Repaired	14	14	15	15
Sewer Connections	4,575	4,758	4,898	4,876
Sewer Gravity Miles	46	46	47	51.3

### Significant Budget Items

- \* Decrease in personal services is due to a reduction in overtime hours.
- \* Increase in operating expenses is due to cost associated with a Special Order by Consent with DEQ in conjunction with Hampton Roads Sanitation District (HRSD) and twelve (12) other Hampton Roads localities in an effort to reduce sanitary sewer overflows through a collective effort.
- \* Increase in capital outlay expenses is due to the replacement of older equipment.
- \* Decrease in Debt Service due to restructuring of debt resulting in savings of \$324,949.

### Program Accomplishments

- \* Performed system-wide program to locate sewer lateral clean-out assemblies. Over 75% of the system clean outs were located marked and repaired as necessary.
- \* Provided job skill and system training for new employees.
- \* Met the requirements of the Environmental Protection Agency (EPA) consent order for flow monitoring and sanitary sewer evaluation study (SSES).
- \* Maintained a high level of customer service while increasing the number of customers.
- \* DEQ/EPA requirements were met and services to the community were increased, for example the partnership established with the citizens group "Poquoson's Citizens for the Environment" (PCE) to locate and identify possible sources of contamination in our waterways.

## UTILITIES FUND CAPITAL PROJECTS - CIP PLAN SUMMARY

### FY 2010 Utilities Fund Capital Projects Adopted Budget

### Proposed CIP Summary FY 2010 -- FY 2014

Project	FY 2010 Proposed Budget	FY 2010 Proposed Project	FY 2011 Proposed Project	FY 2012 Proposed Project	FY 2013 Proposed Project	FY 2014 Proposed Project
<b>Facility Projects</b>						
Pump Station #2 Rehabilitation	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -
<b>Total Facility Projects</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Totals</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Expenditures Explanations

The FY 2010 -- FY 2014 CIP prepared by staff was presented to Poquoson Planning Commission on February 19, 2009. The Planning Commission held a Work Session and Public Hearing on March 16, 2009 for document review. Planning Commission adopted the CIP Plan in April and it was submitted to City Council on May 26, 2009 for their consideration.

Currently, funding is not available during the FY 2010 budget process, resulting in zero funds proposed.

## PARKS AND RECREATION FUND - SUMMARY

### Parks and Recreation Fund Description

The Parks & Recreation Enterprise Fund is used to account for parks and recreation programs and activities which are financed by user fees. The Parks & Recreation Fund is separated into several departments; Field, Pool, and Special Events. The Field Department includes activities for recreational leagues, athletics, arts and crafts and instructional classes. The Pool Department funds all activities relating to the pool, including swim lessons, recreational swimming and the swim team. An enclosed dome was constructed in September 2005 over the pool to allow year round use of the facility. In FY 2009 the pool dome was not erected due to a lack of contracted usage. It is proposed to not erect the pool dome again in FY 2010. Special Events provide family oriented programs and festivals for the enjoyment of Poquoson citizens.

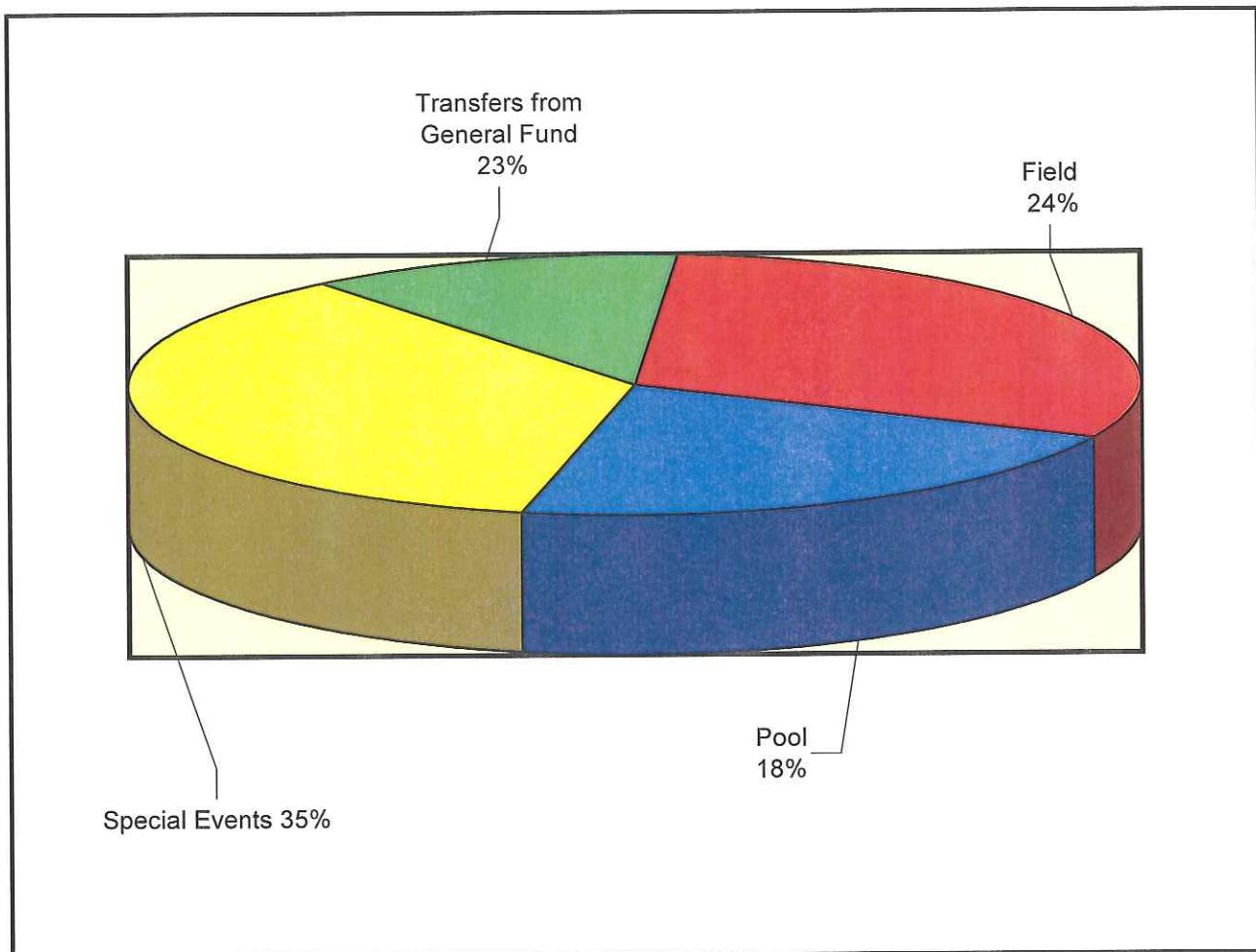
This fund also pays for several full time staff as well as part time positions of gym supervisor, lifeguards, and swim instructors at the pool.

### Parks and Recreation Fund Projection of Net Assets

Beginning Net Assets - 6/30/2006	\$ 131,743
Actual FY 2007 Revenues	\$ 472,369
Actual FY 2007 Expenses	<u>(473,754)</u>
Net Assets - 6/30/2007	\$ 130,358
Actual FY 2008 Revenues	\$ 475,823
Actual FY 2008 Expenses	<u>(463,668)</u>
Net Assets - 6/30/2008	\$ 142,513
Estimated FY 2009 Revenues	\$ 419,740
Estimated FY 2009 Expenses	<u>(403,200)</u>
Projected Net Assets - 6/30/2009	\$ 16,540
Estimated FY 2010 Revenues	\$ 381,610
Estimated FY 2010 Expenses	<u>(381,610)</u>
<b>Projected Net Assets - 6/30/2010</b>	<b>\$ 159,053</b>

## PARKS AND RECREATION FUND - SUMMARY

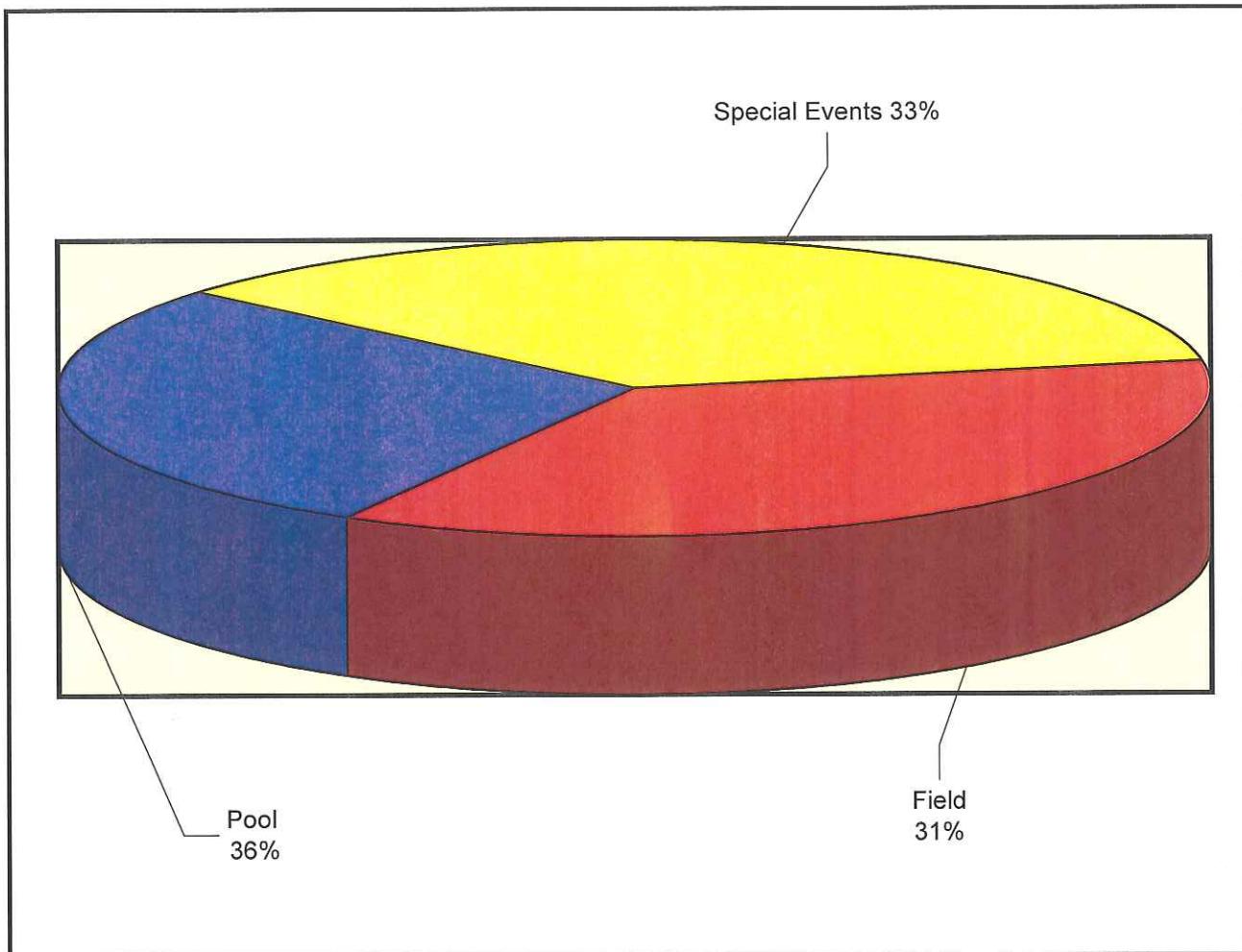
### Parks and Recreation Revenue



<u>Parks and Recreation Revenue</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
Charges for Services:		
Field	\$ 115,300	\$ 116,435
Pool	66,000	82,375
Special Events	138,440	136,800
Transfers from General Fund	<u>100,000</u>	<u>46,000</u>
<b>TOTAL</b>	<b><u>\$ 419,740</u></b>	<b><u>\$ 381,610</u></b>

## PARKS AND RECREATION FUND - SUMMARY

### Parks and Recreation Expenses



<u>Parks and Recreation Expenses</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
Field	\$ 141,200	\$ 137,485
Pool	117,400	107,325
Special Events	<u>144,600</u>	<u>136,800</u>
<b>TOTAL</b>	<b><u>\$ 403,200</u></b>	<b><u>\$ 381,610</u></b>

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## PARKS & RECREATION FUND - REVENUE

### Parks and Recreation Revenue

Account Title	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Revenue	FY 2009 Estimated Revenue	FY 2010 Adopted Revenue	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Field:</b>							
Adult Athletics	\$ 4,414	\$ 5,005	\$ 6,100	\$ 5,700	\$ 6,100	\$ -	0.0%
Adult Recreation Program	2,706	1,825	2,000	2,100	<b>2,000</b>	-	0.0%
Discount Ticket Sales	8,680	6,715	8,000	8,000	<b>8,000</b>	-	0.0%
Instructional Classes	59,381	63,770	54,240	52,000	<b>54,240</b>	-	0.0%
Miscellaneous	1,897	4,388	1,250	2,500	<b>750</b>	(500)	-40.0%
Teen Program	284	202	-	-	-	-	N/A
Donations					<b>500</b>	500	N/A
Youth Athletics	32,155	34,205	35,000	45,000	<b>44,845</b>	9,845	28.1%
<b>Field Revenue</b>	<b>\$ 109,517</b>	<b>\$ 116,110</b>	<b>\$ 106,590</b>	<b>\$ 115,300</b>	<b>\$ 116,435</b>	<b>\$ 9,845</b>	<b>9.2%</b>
<b>Pool:</b>							
Gate Admission	12,590	13,256	15,120	14,000	<b>18,900</b>	3,780	25.0%
Miscellaneous	179	1,306	-	1,000	<b>750</b>	750	N/A
Other Pool Activities	6,615	3,594	2,500	1,000	<b>2,500</b>	-	0.0%
Pool Passes	12,003	10,438	12,300	11,000	<b>13,750</b>	1,450	11.8%
Pool Rental	36,438	1,600	10,000	2,000	<b>7,500</b>	(2,500)	-25.0%
Swim Team	16,811	19,632	21,250	20,000	<b>21,875</b>	625	2.9%
Swimming Lessons	17,071	17,386	17,100	17,000	<b>17,100</b>	-	0.0%
<b>Pool Revenue</b>	<b>\$ 101,707</b>	<b>\$ 67,212</b>	<b>\$ 78,270</b>	<b>\$ 66,000</b>	<b>\$ 82,375</b>	<b>\$ 4,105</b>	<b>5.2%</b>
<b>Special Events:</b>							
Childrens Events	4,750	4,925	4,750	2,500	<b>2,500</b>	(2,250)	-47.4%
Fireworks in the Marsh	1,663	1,877	1,650	1,400	-	(1,650)	-100.0%
Holiday Parade	525	250	600	560	<b>200</b>	(400)	-66.7%
Seafood Festival Activities	4,636	17,563	4,800	20,500	<b>3,800</b>	(1,000)	-20.8%
Seafood Festival Sponsors	52,150	50,982	49,000	43,550	<b>39,800</b>	(9,200)	-18.8%
Seafood Festival Vendors	55,445	55,002	63,500	54,200	<b>60,500</b>	(3,000)	-4.7%
Seafood Festival Parking	25,930	30,892	30,000	15,730	<b>30,000</b>	-	0.0%
<b>Special Events Revenue</b>	<b>\$ 145,099</b>	<b>\$ 161,491</b>	<b>\$ 154,300</b>	<b>\$ 138,440</b>	<b>\$ 136,800</b>	<b>\$ (17,500)</b>	<b>-11.3%</b>
<b>Transfer from General Fund</b>	<b>\$ 116,046</b>	<b>\$ 131,010</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 46,000</b>	<b>\$ (54,000)</b>	<b>-54.0%</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$ 472,369</b>	<b>\$ 475,823</b>	<b>\$ 439,160</b>	<b>\$ 419,740</b>	<b>\$ 381,610</b>	<b>\$ (57,550)</b>	<b>-13.1%</b>

## PARKS & RECREATION FUND - REVENUE

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### Field Revenue Explanations

**Adult Recreation Program:** Revenues collected for trips to local and regional attractions. The program provides transportation and admission tickets for these outings. Transportation is provided by the Parks and Recreation or Peninsula Agency on Aging vans.

**Discount Ticket Sales:** Revenues collected from the sale of theme park tickets to Kings Dominion, Busch Gardens and Water Country USA. The City receives a percentage profit share for all tickets sold on consignment.

**Instructional Classes:** Fees paid for instructional classes in baton, arts and crafts, yoga, self defense, fencing, drama, various sports clinics and camps. A negotiated percentage is charged for instructors' fees.

**Youth Athletics/Adult Athletics:** Revenue from registration for youth soccer, youth and adult basketball league, volleyball and other programs. Fees are shown for FY 2009 and FY 2010.

<b>Sample Participation Fees:</b>	<b>FY 2009</b>	<b>FY 2010</b>
Adult Basketball	\$500/team	\$500/team
Arts & Crafts Series	39	39
Baseball Pitching Clinic	43	43
Basketball Camp	80	80
Baton	20	20
Drama	45	45
Drama Camp	110	110
Field Hockey Camp	30	30
Golf Camp	135	135
Soccer -- Fall and Spring	46	49
Soccer -- Summer Camp	72	72
Tennis Camp	95	95
Volleyball	135/team	135/team
Volleyball Camp	65	65
Youth Basketball	46	49

### Pool Revenue Explanations

**Gate Admission:** Daily admission charge of \$5 per day.

**Pool Passes:** Membership rate is \$50 per pass for the summer.

**Pool Rental:** The private rental of the pool and lifeguards after normal operating hours is \$175 per event. In FY 2009, the estimated revenue is significantly lower than the budgeted revenue due to the pool dome not being erected, because there was no rental contract in place with any area swim club. A decrease in revenue is therefore anticipated for FY 2010.

## PARKS & RECREATION FUND - REVENUE

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**Swim Team:** Fee the participants pay to be on the summer swim team; \$150 resident and \$160 non-resident. This collected fee pays for the coaches, use of pool and chemicals. There is also a winter swim team, where participants pay \$250 for 5 months of use.

**Swimming Lessons:** Swimming classes offered are certified by the American Red Cross. Fees charged are \$40 per child from ages 3-5 years for the Little Peoples Swim class. Level I through Level VI courses are available for ages 6 and older for \$50 per session. There are five sessions offered per summer that provide instruction for eight days per session.

<b>Sample Pool Fees:</b>	<b>Resident</b>	<b>Resident</b>	<b>Non-</b>	<b>Non-</b>
	<b>FY 2009</b>	<b>FY 2010</b>	<b>Resident</b>	<b>Resident</b>
Gate Admission	\$4	\$5	\$4	\$5
Pool Rental-private party	\$175	\$175	\$175	\$175
Swim Lessons	35/45*	40/50*	45/55*	50/60*
Swim Team	\$135	\$150	\$145	\$160

\*lower rate for Little People, higher rate for various levels of classes

### Special Events Revenue Explanations:

**Children's Events:** Sponsorship of children's events held in the City throughout the year.

**Seafood Festival Activities:** Revenue from the games, pony rides, glow necklaces and ice.

**Seafood Festival Sponsors:** Donations and contributions made to the City on behalf of businesses to sponsor certain events at the Seafood Festival or as general sponsors for the entire festival. Poquoson has pursued and secured significant sponsorship revenue.

**Seafood Festival Vendors:** Fees paid by an estimated 170 Arts & Craft vendors, 60 exhibitors and 31 food vendors. Food vendors are estimated to be 22 commercial at \$1,400 each and 10 civic at \$250 each. Exhibitors are estimated to be 4 commercial at \$500 and 8 civic at \$175. Arts & Crafts fees are expected to be 170 at \$60 which includes electricity for all participants.

**Seafood Festival Parking:** Parking fee for approximately 5,000 vehicles during the multi-day event.

### Transfer from General Fund Explanation:

The transfer of \$46,000 is to cover the ongoing operating deficits which have been occurring in this fund.

## PARKS AND RECREATION FUND - FIELD

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 81,129	\$ 66,310	\$ 75,100	\$ 77,710	\$ 2,610	3.5%
<b>Operating Expenses</b>	74,521	93,625	61,800	59,775	(2,025)	-3.3%
<b>Capital Outlay</b>	-	328	-	-	-	n/a
<b>Totals</b>	<b>\$ 155,650</b>	<b>\$ 160,263</b>	<b>\$ 136,900</b>	<b>\$ 137,485</b>	<b>\$ 585</b>	<b>0.4%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Recreation Program Coordinator	0.65	0.50	0.50	0.50
Admin Support Technician	1.00	1.00	1.00	1.00
Part Time (FTE)	0.30	0.30	0.30	0.30
<b>Totals</b>	<b>1.95</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>

### Goals and Objectives

- \* Provide a wide range of recreational opportunities, events, tours, environmental and athletic activities for the community.
  - \* Maintain a safe and comfortable atmosphere for weekly luncheons for the Peninsula Agency on Aging.
  - \* Expand program offerings for all ages and interests.
  - \* Continue to generate program-supporting revenue through user fees.

## PARKS AND RECREATION FUND - FIELD

### Major Departmental Functions

- \* Plan, organize and produce leisure services for City residents including youth soccer, youth basketball, summer sports camps, adult recreation trips, youth and adult instructional classes.
- \* Maintain, upkeep and develop existing and new athletic facilities.
- \* Provide support for 12 high school and 74 independent league teams.
- \* Provide support to the Peninsula Agency on Aging's programs, and support civic initiatives and activities.

### Performance Measures

	Actual FY 2007	Actual FY 2008	Estimated FY 2009	Estimated FY 2010
Adult Athletic Leagues	566	570	570	570
Adult Instructional Classes	107	110	115	115
Senior Center (Mature Adults)	881	885	890	890
Trips -- Youth/Adult	277	275	275	275
Youth Athletic Leagues	992	995	998	998
Youth Instructional Classes	434	435	435	435

### Significant Budget Items

- \* Minimal decrease in operating expenses.

### Program Accomplishments

- \* Continued to offer instructional programs including youth drama, self defense, summer sports camps, youth and adult team sports, various health and fitness programs, adult trips and activities.
- \* Continued partnership of youth basketball program with Junior NBA/WNBA.
- \* Enhanced the *Island Tide* Program Guide, including posting the program guide and registration form on the web site and promotions in the local newspapers, Cable TV and "poquoson.com".

## PARKS AND RECREATION FUND - POOL

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
Personal Services	\$ 71,811	\$ 67,850	\$ 79,800	\$ 61,940	\$ (17,860)	-22.4%
Operating Expenses	66,637	81,404	60,360	27,760	(32,600)	-54.0%
Capital Outlay	17,493	16,837	17,530	17,625	95	0.5%
<b>Totals</b>	<b>\$ 155,941</b>	<b>\$ 166,091</b>	<b>\$ 157,690</b>	<b>\$ 107,325</b>	<b>\$ (50,365)</b>	<b>-31.9%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Athletic/Aquatic Coordinator	0.35	0.50	0.50	0.50
Part Time (FTE)	5.00	5.00	4.50	4.50
<b>Totals</b>	<b>5.35</b>	<b>5.50</b>	<b>5.00</b>	<b>5.00</b>

### Goals and Objectives

- \* Provide a comprehensive aquatics program for citizens.
- \* Review pool Operations Procedures Manual to ensure all safety and operations standards are current with accepted industry practices.
- \* Continue to provide swimming lessons and aquatic safety classes for all citizens.
- \* Continue to provide an opportunity for youth to participate in a competitive swim program.
- \* Provide opportunities for better health and fitness through aquatic activities and programs.

## PARKS AND RECREATION FUND - POOL

### Major Departmental Functions

- \* Provide nationally accredited swimming instruction for youth and adults.
- \* Redefine and develop the swimming ability of City youth by providing competitive swimming opportunities through the Department's Barracuda Swim Team and Rip Tide Swim Team.
- \* Make the facility available to Poquoson schools, community organizations, and residents for their programs and activities.
- \* Educate children and adults regarding safety around pools and other bodies of water.

### Performance Measures

	Actual FY 2007	Actual FY 2008	Estimated FY 2009	Estimated FY 2010
*Daily Gate Admissions	3,177	3,177	3,200	3,200
*Season Pass Admissions	266	266	275	275
Swimming Lessons	500	500	500	500
Swim Teams-- combined	110	110	125	140

\* one pass for each swim team participant

### Significant Budget Items

- \* Personal services and operating expenses decreases are due to pool dome not being erected.

### Program Accomplishments

- \* Completed another season with no serious injuries or drowning incident.
- \* Continued to develop a comprehensive water exercise program.
- \* Participated in a regional water-safety educational program.
- \* Provided vocational aquatic training enabling young people the opportunity to obtain employment at aquatic facilities.

## **PARKS AND RECREATION FUND - SPECIAL EVENTS**

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### Expenditures Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 17,955	\$ 16,796	\$ 17,870	\$ 16,600	\$ (1,270)	-7.1%
<b>Operating Expenses</b>	144,211	120,519	126,700	120,200	(6,500)	-5.1%
<b>Capital Outlay</b>	-	-	-	-	-	n/a
<b>Totals</b>	<u>\$ 162,166</u>	<u>\$ 137,315</u>	<u>\$ 144,570</u>	<u>\$ 136,800</u>	<u>\$ (7,770)</u>	<u>-5.4%</u>

### Personnel Summary

Existing part time staff work at various special events.

### Goals and Objectives

- \* Continue to generate revenues through fees and sponsorships to support the Seafood Festival and other special events.
- \* Provide safe family oriented events for the citizens of Poquoson including the Poquoson Seafood Festival, Holiday Parade, Child Fest, Easter Egg Hunt and other seasonal celebrations.
- \* The 29th Poquoson Seafood Festival will be held October 16 - 18, 2009. Goals for this year's festival include attracting 60,000 patrons, 215 vendors, regional entertainment, and increasing waterman and bay exhibits.

## PARKS AND RECREATION FUND - SPECIAL EVENTS

### Major Departmental Functions

- \* Plan, organize and produce special events throughout the year, the largest being the Seafood Festival.
- \* Maintain calendar of special events through the City with points of contact for each.
- \* Provide leadership and direction to the Poquoson Seafood Festival Committee and the various activities and events included in the Seafood Festival.
- \* Prepare and administer proposals for service needed for special events.

<b>Performance Measures</b>	<b>Actual FY 2007</b>	<b>Actual FY 2008</b>	<b>Estimated FY 2009</b>	<b>Estimated FY 2010</b>
Poquoson Seafood Festival:				
Arts & Crafts Vendors	172	172	159	170
Exhibitors	60	60	60	60
Food Vendors	33	31	31	31
Workboat Race Entries	55	55	55	55
Attendance	60,000	55,000	55,000	60,000
Other Events	15	15	15	15
Days of Programming	20	20	20	20

### Significant Budget Items

- \* In FY 2010, planned festivals include the Poquoson Seafood Festival Weekend on October 16-18, 2009, Poquoson Holiday Parade, an Easter Egg Hunt in spring 2010 and Child Fest in May 2010.
- \* Decrease in operating expenses due to cancellation of Fireworks in the Park for July 2009.

### Program Accomplishments

- \* Maintained the quality of existing events such as the Poquoson Seafood Festival, Fireworks in the Park, Easter Egg Hunt and Child Fest, while introducing new activities to each event.
- \* Introduced new food vendors, exhibitors and media support partners at the Seafood Festival.

## PARKS AND RECREATION FUND - SUMMARY

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### Expenditures Summary - Comparison of Years

Project	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget
Field	\$ 155,650	\$ 160,263	\$ 136,900	\$ 141,200	\$ 137,485
Pool	155,941	166,091	157,690	117,400	107,325
Special Events	162,166	137,315	144,570	144,600	136,800
<b>Totals</b>	<b>\$ 473,757</b>	<b>\$ 463,669</b>	<b>\$ 439,160</b>	<b>\$ 403,200</b>	<b>\$ 381,610</b>



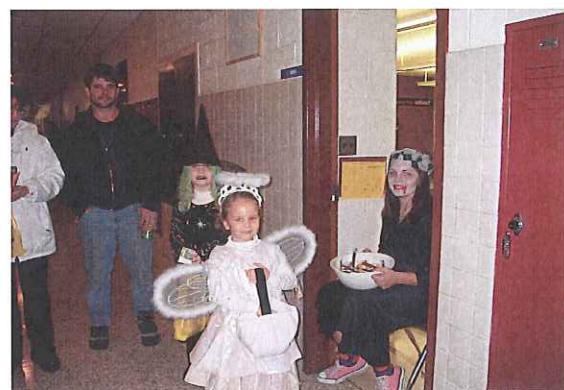
**Youth Soccer Game**



**Field Hockey**



**City Pool**



**Special Events**

## FLEET MANAGEMENT FUND - SUMMARY

### Fleet Management Fund Description

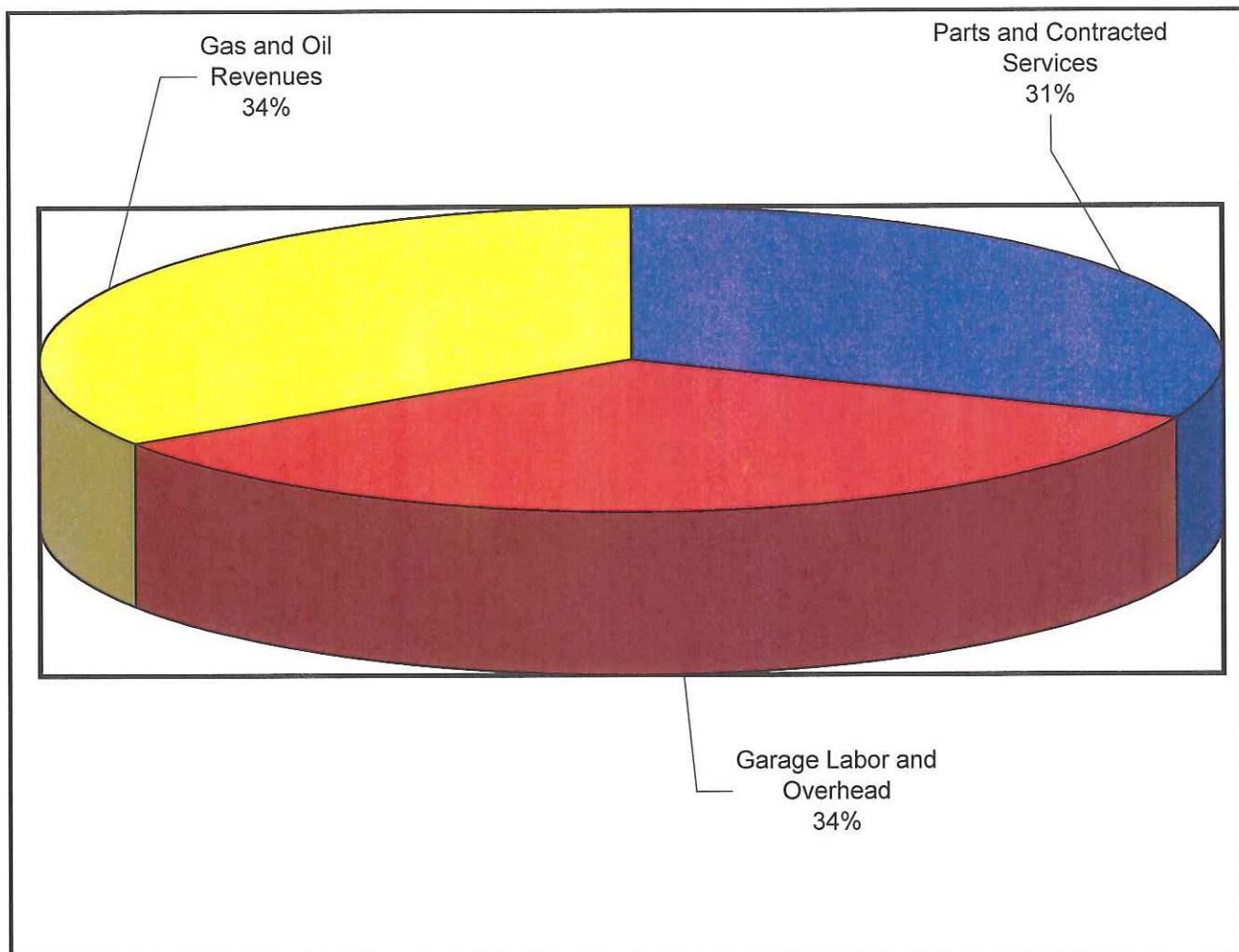
The Fleet Management Fund is operated as an Internal Service Fund. An Internal Service Fund is used to account for the financing of costs of services provided by one department to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis. Internal Service Funds are classified as proprietary funds in recognition of the commercial accounting principles they follow. The Fleet Management Fund, which consists of the garage operation, provides maintenance/repair service of all City vehicles and equipment as well as for School Board vehicles and buses. The charging of garage services through an Internal Service Fund allows for equitable distribution of the cost of operating the garage to the departments using the services. Each department is billed directly for repair and maintenance of vehicles. The Fleet Management Fund also provides fuel and lubricants for City and School vehicles which are billed directly to the departments based on usage.

### Fleet Management Projection of Net Assets

Beginning Net Assets - 6/30/2006	\$ 106,404
Actual FY 2007 Revenues	\$ 759,741
Actual FY 2007 Expenses	<u>(721,535)</u>
Net Assets - 6/30/2007	<u>38,206</u> \$ 144,610
Actual FY 2008 Revenues	\$ 713,897
Actual FY 2008 Expenses	<u>(731,011)</u>
Net Assets - 6/30/2008	<u>(17,114)</u> \$ 127,496
Estimated FY 2009 Revenues	\$ 874,370
Estimated FY 2009 Expenses	<u>(874,370)</u>
Estimated Net Assets - 6/30/2009	<u>-</u> \$ 127,496
Estimated FY 2010 Revenues	\$ 716,846
Estimated FY 2010 Expenses	<u>(716,846)</u>
<b>Projected Net Assets - 6/30/2010</b>	<b><u>\$ 127,496</u></b>

## FLEET MANAGEMENT FUND - SUMMARY

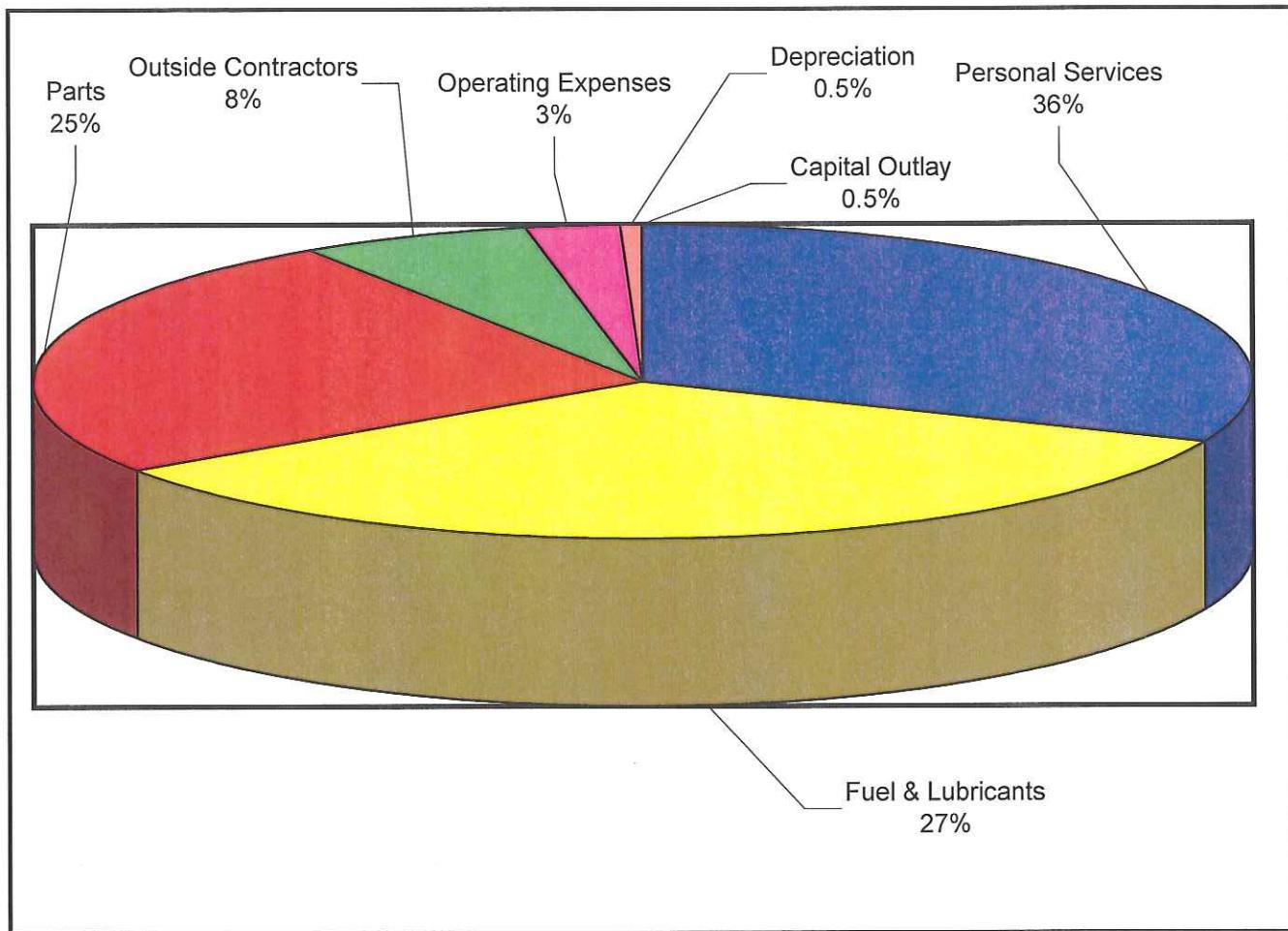
### Fleet Management Revenue



<u>Fleet Management Revenue</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
Parts and Contracted Services	\$ 278,400	\$ 225,000
Garage Labor and Overhead	317,970	246,846
Gas and Oil Revenues	<u>278,000</u>	<u>245,000</u>
<b>TOTAL</b>	<b><u>\$ 874,370</u></b>	<b><u>\$ 716,846</u></b>

## FLEET MANAGEMENT FUND - SUMMARY

### Fleet Management Expenses



<u>Fleet Management Expenses</u>	<u>Estimated FY 2009</u>	<u>Adopted FY 2010</u>
Personal Services	\$ 284,000	\$ 225,491
Fuel & Lubricants	278,000	245,000
Parts	215,293	180,000
Outside Contractors	63,107	45,000
Operating Expenses	25,670	17,555
Depreciation	3,300	3,300
Capital Outlay	5,000	500
<b>TOTAL</b>	<b>\$ 874,370</b>	<b>\$ 716,846</b>

## FLEET MANAGEMENT FUND - REVENUE

### Fleet Management Revenue

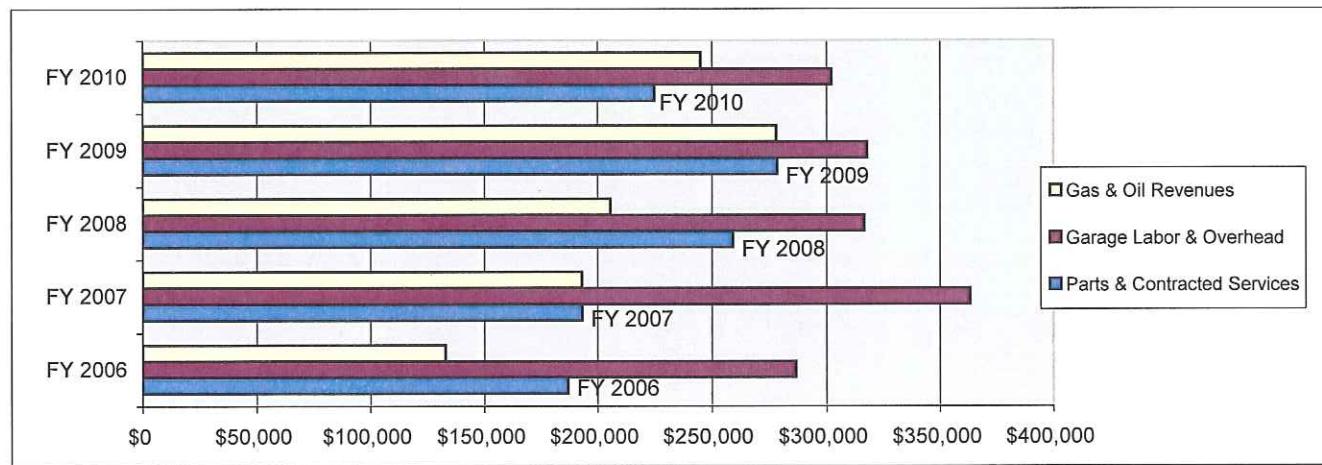
Account Title	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	\$ Change	% Change
	Actual	Actual	Revised Budget	Estimated Revenue	Adopted Revenue	From 2009 Budget	From 2009 Budget
Parts and Contracted Services	\$ 219,071	\$ 157,903	\$ 278,400	\$ 278,400	\$ 225,000	\$ (53,400)	-19.2%
Garage Labor and Overhead	353,960	310,234	317,970	317,970	246,846	(71,124)	-22.4%
Gas and Oil Revenues	186,521	245,779	278,000	278,000	245,000	(33,000)	-11.9%
Miscellaneous Revenue	-	34	-	-	-	n/a	n/a
Sale of Equipment	-	(53)	-	-	-	n/a	n/a
Transfer from General Fund	188	-	-	-	-	n/a	n/a
<b>TOTAL REVENUE</b>	<b>\$ 759,740</b>	<b>\$ 713,897</b>	<b>\$ 874,370</b>	<b>\$ 874,370</b>	<b>\$ 716,846</b>	<b>\$ (157,524)</b>	<b>-18.0%</b>

### Revenue Explanations

**Parts and Contracted Services:** Anticipated revenue for charges to users for the cost of parts for vehicles and equipment. Parts and contracted services are charged to departments based on actual cost incurred. The amount for FY 2010 is based on estimates from the Fleet Management Supervisor.

**Garage Labor and Overhead:** Fleet employee salaries, benefits, and garage charges are billed to users as labor involved with repairing and maintaining vehicles and equipment. Each department is charged a pro-rated share of the Fleet operating costs based on the anticipated time that will be spent repairing and maintaining their vehicles in FY 2010. Departments' labor line item is charged based on overall percentage of vehicles and equipment for each department.

**Gas and Oil Revenues:** Projected revenues from the direct billing to users of gas and oil for vehicles and equipment. Gas and oil are charged to departments based on actual costs incurred. The decrease is based on an estimated cost of \$3.00 per gallon of fuel. Usage is an estimated 51,000 gallons of diesel fuel and 32,000 gallons of gasoline.



## FLEET MANAGEMENT FUND - EXPENSES

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### Expense Summary

	FY 2007 Actual	FY 2008 Actual	FY 2009 Revised Budget	FY 2010 Adopted Budget	\$ Change From 2009 Budget	% Change From 2009 Budget
<b>Personal Services</b>	\$ 270,446	\$ 270,977	\$ 284,000	\$ 280,784	\$ (3,216)	-1.1%
<b>Operating Expenses</b>	444,299	450,262	582,070	487,555	(94,515)	-16.2%
<b>Capital Outlay</b>	6,789	9,772	8,300	3,800	(4,500)	-54.2%
<b>Totals</b>	<b>\$ 721,534</b>	<b>\$ 731,011</b>	<b>\$ 874,370</b>	<b>\$ 772,139</b>	<b>\$ (102,231)</b>	<b>-11.7%</b>

### Personnel Summary

	FY 2007 Authorized	FY 2008 Authorized	FY 2009 Authorized	FY 2010 Authorized
Fleet Management Supervisor	1	1	1	1
Chief Equipment Mechanic	1	1	1	1
Equipment Mechanic	2	2	2	1
Secretary (FTE)	0.50	0.50	0.50	0.50
<b>Totals</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>3.50</b>

### Goals and Objectives

- \* Maintain a safe, serviceable fleet of approximately 300 vehicles and equipment at the lowest possible cost and down time to the individual departments.
- \* Provide vehicle users with safe and dependable vehicles.
- \* Purchase vehicle and equipment parts and components from the least expensive source.
- \* Perform as many repairs in-house as economically feasible.
- \* Ensure all Fleet Management personnel are kept abreast of the many changes that occur in vehicles and equipment.
- \* Assist departments in replacement of vehicles and equipment that are no longer economical to maintain through monitoring of repair frequency, costs and vehicle down time.
- \* Provide safe working environment through safety program that identifies potential hazards and train employees to identify and correct deficiencies.
- \* Perform quality control inspections on 20% of repairs.
- \* Coordinate repair costs with department heads when extensive repairs are needed.
- \* Maintain effective communications between Fleet Management and other departments.

## FLEET MANAGEMENT FUND - EXPENSES

### Major Fund Functions

- \* Perform necessary repairs to City and School vehicles and equipment.
- \* Perform State and locally established safety and preventive maintenance inspections and services.
- \* Ensure a qualified mechanic is available to respond to emergencies after normal working hours.
- \* Provide training and/or education to staff regarding changes in vehicle/equipment repair and maintenance.
- \* Maintain complete service records, including costs and down time, for all vehicles and equipment.
- \* Provide technical assistance to department heads concerning vehicle and equipment replacement.
- \* Develop vehicle and equipment repair estimates for budgeting purposes.
- \* Assist in safety, disaster preparedness, and other programs involving the operation of motor vehicles.

<b>Performance Measures</b>	<b>Actual FY 2007</b>	<b>Actual FY 2008</b>	<b>Estimated FY 2009</b>	<b>Estimated FY 2010</b>
Number of Vehicles & Equipment	282	289	292	292
% of Maintenance Performed In-House	89%	93%	90%	90%
Scheduled Maintenance Work Orders	736	715	750	750
Scheduled Work %	53%	57%	55%	55%
Unscheduled Maintenance Work Orders	651	542	575	575
Unscheduled Work %	47%	43%	45%	45%
Direct Labor Hours	5,550	5,656	5,700	5,700
Direct Labor Hours of Available Hours %	89%	82%	85%	85%
Overtime Hours	51	59	65	65
Sublet Work Orders (Outside Repairs)	150	74	85	80
Service Calls for Repairs Out of Shop	88	68	85	90
Quality Control Inspections %	5%	8%	10%	10%
Parts Transactions	3,775	2,844	3,000	3,100
Lost Days due to Work Related Accidents	0	0	0	0

### Significant Budget Items

- \* Decrease in personal services due to elimination of position.
- \* Decrease in operating expenses due to the decreased cost of fuel charged to departments and reduction of departmental expenditures such as training, travel and small equipment purchases.

### Program Accomplishments

- \* This is the 19th year that Vehicle Maintenance has gone with no reportable discrepancies on the school buses per the inspections performed by the Department of Education's Transportation Division.
- \* Maintained a 82% rate on in-house repairs.

## FLEET MANAGEMENT FUND - EXPENSES

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**FY 2010 costs charged to City Departments and Schools**

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2009</u>	<u>FY 2010</u>
	<u>Parts</u>	<u>Parts</u>	<u>Gas &amp; Oil</u>	<u>Gas &amp; Oil</u>	<u>Labor &amp; Overhead</u>	<u>Labor &amp; Overhead</u>
City Manager	\$680	\$300	\$3,000	\$1,700	\$1,260	\$498
Assessor	820	0	1,000	0	1,560	0
Police	28,000	26,000	47,000	47,000	38,760	30,000
Fire	42,000	38,000	20,500	22,000	39,120	30,360
Inspections	970	750	4,900	4,000	2,220	1,728
Engineering	820	750	900	1,800	1,560	1,236
Public Works	43,040	39,000	26,000	28,000	30,740	23,760
General Properties	960	7,200	700	9,100	960	9,600
Mosquito	31,090	22,000	7,800	8,200	19,680	16,044
Parks & Recreation	6,320	0	7,200	0	9,540	0
Planning	380	0	600	0	960	0
Utilities	8,620	8,300	14,000	14,000	7,920	6,180
Solid Waste - Bulky Item/Landscaping	18,000	7,500	14,000	16,000	9,480	7,656
Solid Waste - Garbage/Recycling	0	0	400	0	0	0
Fleet	0	0	0	700	0	0
Schools	96,700	75,200	130,400	92,500	154,210	119,784
<b>Totals</b>	<b>\$278,400</b>	<b>\$225,000</b>	<b>\$278,400</b>	<b>\$245,000</b>	<b>\$317,970</b>	<b>\$246,846</b>

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## **APPENDIX**

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### **A Short History of Poquoson:**

"Poquoson" is an Indian word for low, flat land. The City is believed to be one of the older English-speaking American settlements that still bears its original name.

Settlement of the Poquoson area was opened in 1628 by order of the Council of State at Jamestown. Many of the early settlers were plantation owners who, with their tenants and apprentices, originally lived south of the Back River. The Great Marsh and Messick Point were important shipping points as early as 1635 for tobacco and other products from the plantations.

After the Revolutionary War, the larger colonial plantations were divided and sold as smaller farms because they were no longer able to survive financially. Many of the people buying the farms were Methodists from Baltimore and the Eastern Shore area. Methodism is a prevailing denomination in the City today.

Poquoson remained a "backwater" farming and fishing community. While there was extensive civil war action on the Peninsula, there was no known war activity in Poquoson. However, many citizens fought for the confederacy.

Poquoson's rural lifestyle started to change during World War I with the construction of Langley Field. Rapid changes and population growth occurred in the years following World War II. Farming and fishing quickly gave way to suburbanization.

Poquoson, which had been a part of York County for many years, became a town in 1952 and an independent city in 1975 upon referendum of the citizens. Certain municipal offices and functions continue to be shared with York County.

### **Form of Government:**

Poquoson is organized under the Council-Manager form of government. The Poquoson City Council is composed of seven members who are elected by the voters and serve four year terms. The City is divided into three precincts. Each precinct is entitled to two representatives. One representative is elected at large and is the City Mayor. Persons elected to City Council take office on the first day of January following the election.

The City Council is the policy determining body of the City. Its responsibilities include: adoption of the City budget; creation, combination or elimination of City departments; approval of all tax levies; approval of amendments, supplements or repeals to ordinances, and the City Code; and appointment of the City Manager, City Clerk, City Attorney, School Board and various local boards, commissions and committees. The City Manager acts as Chief Executive and Administrative Officer of the City. The manager serves at the pleasure of Council, carries out its policies, directs business procedures and has the power of appointment and removal of the heads of all departments (except Constitutional Officers) as well as all other employees of the City.

### **Fiscal Year:**

Begins July 1 and ends the following June 30.

## APPENDIX

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### Assessments:

Real estate is assessed biennially at "fair market value" by the City Assessor. This value is currently estimated to be close to 98% of actual value.

### Taxes Due:

Real estate taxes are assessed as of the first day of July. Real estate and personal property taxes are payable in two installments each year on June 5 and December 5. If paid after the due date, a 10% penalty is added. Interest at the rate of 10% per annum accrues on all delinquent taxes beginning on the first day following the due date.

### Overlapping Debt:

The City of Poquoson is autonomous and entirely independent of any other political subdivision of the State, being a separate and distinct political unit. It has no overlapping debt with other political units.

### Land Area:

	<u>Acres</u>	<u>Square Miles</u>
Non-Wetlands	4,997	7.8
Wetlands	<u>4,398</u>	<u>6.9</u>
Total	<u>9,395</u>	<u>14.7</u>

### Miles of Roadway:

	<u>Miles</u>
Primary	4.62
Secondary	<u>49.18</u>
Total	<u>53.80</u>

### Population:

1960 U.S. Census Count	4,278
1970 U.S. Census Count	5,441
1980 U.S. Census Count	8,726
1990 U.S. Census Count	11,005
2000 U.S. Census Count	11,566

### Education:

	<u>Number of Schools</u>	<u>Actual 2008 - 2009 Enrollment</u>	<u>Projected 2009 - 2010 Enrollment</u>
Primary	1	428	393
Elementary	1	531	507
Middle	1	591	571
High	1	<u>900</u>	<u>888</u>
Total		<u>2,450</u>	<u>2,359</u>

## **APPENDIX**

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### **FINANCIAL TRENDS ANALYSIS 1999 – 2008**

#### **(LATEST ANALYSIS AVAILABLE)**

#### **FACTORS USED IN ANALYZING TRENDS**

The *Financial Trends Analysis 1999 - 2008* is presented here to show some of the trends over time.

Much of the following data is presented in 1999 dollars as well as current dollars. The intent is to take inflation out of the numbers in order that the real change, if any, will be more apparent. No single statistical index precisely measures inflation in a given locality. The report uses the National Consumer Price Index (CPI) because it is the index most widely understood by the public at large and because it is historically consistent from year to year.

Similarly, data is also presented on a per household basis because as revenues grow and additional expenditures become necessary as a result of population growth, the underlying trend is most important. Household estimates from year to year are not precise, but are derived from a combination of U. S. Bureau of Census information, the University of Virginia Center for Public Service and the City of Poquoson Planning Department. Therefore, as is the case with the estimates for inflation, no single year's data should be viewed in isolation.

The factors used in the analysis are shown below:

<b>Year</b>	<b>Consumer Price Index</b>	<b>Annual Increase in CPI</b>	<b>Population</b>	<b>Housing Units</b>
<b>1999</b>	100.0	2.7%	11,509	4,246
<b>2000</b>	102.7	3.4%	11,566	4,300
<b>2001</b>	106.2	1.6%	11,694	4,349
<b>2002</b>	107.9	2.4%	11,845	4,418
<b>2003</b>	110.5	1.9%	12,076	4,489
<b>2004</b>	112.6	3.3%	11,600	4,534
<b>2005</b>	116.3	3.4%	11,750	4,568
<b>2006</b>	120.2	2.5%	11,811	4,673
<b>2007</b>	123.3	4.1%	11,988	4,898
<b>2008</b>	128.3	0.1%	11,791	4,505
<b>% Change</b>	<b>28.3%</b>		<b>2.5%</b>	<b>6.1%</b>

CPI Change is December - December. 2008 change estimated by the Kiplinger Washington Letter.

2000 Population and housing unit's figures from U.S. Census.

2001 - 2008 Population estimated by the City of Poquoson's Planning Department.

## APPENDIX

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### HOUSEHOLD INCOME

Household Income is an important measure of a community's ability to pay for the services provided by the local government. The higher the income, the greater the ability to generate revenue to pay for the desired level of services. For example, a higher income can translate into greater spending power within the community, which translates into greater local sales tax, and meals tax revenue, as well as a greater base of personal property value. In addition, if income is evenly distributed, a higher-than-average household income will usually mean lower dependency upon governmental services, particularly in the health and welfare area. Bond rating firms also use such an indicator as an important measure of a locality's ability to repay debt.

The following table indicates that Poquoson has the second highest median household income in the Hampton Roads area for 2007, at \$78,191 which is 31% above the Virginia average of \$59,575.

**Median Household Income**

	<b>2005</b>	<b>2006</b>	<b>2007</b>
<b>York County</b>	\$70,743	\$71,272	\$78,234
<b>Poquoson</b>	\$71,435	\$76,741	\$78,191
<b>James City County</b>	\$65,681	\$67,054	\$70,487
<b>Chesapeake</b>	\$60,301	\$61,584	\$63,016
<b>Virginia Beach</b>	\$58,238	\$60,985	\$61,234
<b>Suffolk</b>	\$53,548	\$55,858	\$57,546
<b>Gloucester County</b>	\$48,281	\$53,052	\$56,123
<b>Hampton</b>	\$44,276	\$46,272	\$46,462
<b>Newport News</b>	\$43,938	\$43,435	\$44,887
<b>Portsmouth</b>	\$39,166	\$41,814	\$43,777
<b>Williamsburg</b>	\$38,454	\$39,702	\$42,940
<b>Norfolk</b>	\$36,335	\$39,378	\$40,295
<b>Virginia</b>	<b>\$54,207</b>	<b>\$56,297</b>	<b>\$59,575</b>

Source: University of Virginia Center for Public Service, *County & City Estimates for Median Household Income for Virginia: 2007*. Latest data available.

## APPENDIX

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### TOTAL REVENUES

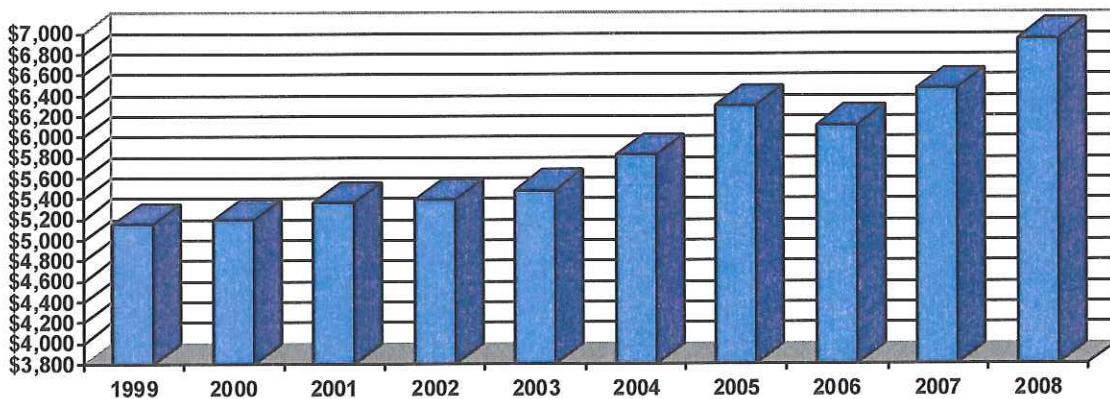
After adjusting for inflation, total revenue received per Poquoson household has increased 34.8% since 1999, or an average of 3.5% per year.

#### Total Revenue Per Household

<b>Year</b>	<b>Revenue in Current Dollars</b>	<b>Revenue Per Household</b>	<b>Revenue in 1999 Dollars</b>	<b>Revenue Per Household</b>
<b>1999</b>	\$21,879,704	\$5,153	\$21,879,704	\$5,153
<b>2000</b>	\$22,944,724	\$5,336	\$22,341,503	\$5,196
<b>2001</b>	\$24,783,411	\$5,699	\$23,338,347	\$5,366
<b>2002</b>	\$25,687,323	\$5,814	\$23,808,616	\$5,389
<b>2003</b>	\$27,172,586	\$6,053	\$24,594,972	\$5,479
<b>2004</b>	\$29,733,770	\$6,558	\$26,411,383	\$5,825
<b>2005</b>	\$33,462,935	\$7,326	\$28,774,307	\$6,299
<b>2006</b>	\$34,304,554	\$7,341	\$28,528,050	\$6,105
<b>2007</b>	\$39,045,892	\$7,788	\$31,679,024	\$6,468
<b>2008</b>	\$40,147,113	\$8,912	\$31,289,602	\$6,946
<b>% Change</b>	83.5%	72.9%	43.0%	34.8%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*, includes General, Special Revenue, Debt Service and Capital Projects Funds and Component Unit (School Board).

#### Total Revenue Per Household



## APPENDIX

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In the mid 1990's, a greater percentage of the total revenue was raised from local sources as a result of decreases in receipts from the State and Federal governments. This trend changed in 1999 when the State implemented the Personal Property Tax Relief Act (PPTRA). In 2004, the City had an unusual increase in Federal revenues due to Federal aid from Hurricane Isabel. 2005 and 2006 Federal revenue was higher than previous fiscal years due to grants for the Police Department.

### Sources of Revenue - Poquoson

<b>Year</b>	<b>Local</b>	<b>State</b>	<b>Federal</b>	<b>Total</b>
<b>1999</b>	56.4%	41.1%	2.5%	100.0%
<b>2000</b>	54.3%	43.2%	2.5%	100.0%
<b>2001</b>	53.5%	43.3%	3.2%	100.0%
<b>2002</b>	52.8%	43.8%	3.4%	100.0%
<b>2003</b>	54.8%	42.1%	3.1%	100.0%
<b>2004</b>	49.5%	39.8%	10.7%	100.0%
<b>2005</b>	52.6%	43.5%	3.9%	100.0%
<b>2006</b>	53.6%	42.5%	3.9%	100.0%
<b>2007</b>	53.4%	41.8%	4.8%	100.0%
<b>2008</b>	54.3%	39.8%	5.9%	100.0%

Source: Annual edition of the *Comparative Report of Local Government Revenues and Expenditures*, Auditor of Public Accounts.

When compared with the following data, Poquoson still relies less upon local revenue sources and more upon State revenue, than does the typical Virginia locality. This is primarily due to Schools receiving approximately 56% of their revenue from the State.

### Sources of Revenue - All Virginia Localities

<b>Year</b>	<b>Local</b>	<b>State</b>	<b>Federal</b>	<b>Total</b>
<b>1999</b>	58.4%	34.1%	7.5%	100.0%
<b>2000</b>	56.8%	35.6%	7.6%	100.0%
<b>2001</b>	55.6%	36.9%	7.5%	100.0%
<b>2002</b>	56.2%	36.1%	7.7%	100.0%
<b>2003</b>	56.2%	35.1%	8.7%	100.0%
<b>2004</b>	56.3%	33.9%	9.8%	100.0%
<b>2005</b>	56.3%	35.0%	8.7%	100.0%
<b>2006</b>	57.7%	33.9%	8.4%	100.0%
<b>2007</b>	57.6%	34.6%	7.8%	100.0%
<b>2008</b>	58.3%	33.8%	7.9%	100.0%

Source: Annual edition of *Comparative Report of Local Government Revenues and Expenditures*, Auditor of Public Accounts.

## APPENDIX

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It is also useful to consider the various sources from which local revenue is raised. As can be seen from the following table, 82.8% comes from General Property Taxes (Real Estate and Personal Property) and Other Local Taxes (Local Sales Tax and Consumer Utility Tax, etc.). This percentage has fluctuated between 82% and 87% since 1999.

### Sources of Local Revenue - Poquoson

<b>Year</b>	<b>General Property Taxes</b>	<b>Other Local Taxes</b>	<b>Permits &amp; Fees</b>	<b>Fines</b>	<b>Charges For Services</b>	<b>Interest and Rent</b>	<b>Misc.</b>
<b>1999</b>	73.2%	14.2%	0.9%	0.3%	7.8%	2.3%	1.3%
<b>2000</b>	70.4%	14.4%	0.7%	0.3%	11.2%	1.7%	1.3%
<b>2001</b>	71.9%	14.3%	0.8%	0.2%	9.9%	1.7%	1.2%
<b>2002</b>	67.8%	16.7%	1.0%	0.2%	11.9%	0.9%	1.5%
<b>2003</b>	68.4%	15.4%	0.7%	0.2%	11.0%	0.8%	3.5%
<b>2004</b>	67.1%	15.1%	1.0%	0.2%	10.8%	0.4%	5.5%
<b>2005</b>	70.2%	14.7%	1.0%	0.2%	11.2%	0.7%	2.0%
<b>2006</b>	68.5%	14.6%	0.9%	0.2%	12.5%	1.0%	2.3%
<b>2007</b>	74.2%	12.0%	0.8%	0.4%	8.8%	1.2%	2.6%
<b>2008</b>	71.4%	11.4%	0.4%	0.2%	9.2%	1.3%	6.1%

Source: Annual edition of *Comparative Report of Local Government Revenues and Expenditures*, Auditor of Public Accounts.

As one would expect in a community that does not have an extensive commercial and industrial base, property taxes generate more revenue than in the typical Virginia locality. Poquoson's local revenue sources are compared to the statewide figures in the following table.

### Sources of Local Revenue Poquoson Compared to State Average

	<b>1999</b>		<b>2008</b>	
	<b>Poquoson</b>	<b>All Cities</b>	<b>Poquoson</b>	<b>All Cities</b>
<b>General Property Taxes</b>	73.2%	53.0%	71.4%	54.9%
<b>Other Local Taxes</b>	14.2%	30.0%	11.4%	27.6%
<b>Permits &amp; Fees</b>	0.9%	0.8%	0.4%	0.7%
<b>Fines</b>	0.3%	0.9%	0.2%	0.8%
<b>Charges for Services</b>	7.8%	10.2%	9.2%	10.4%
<b>Interest and Rent</b>	2.3%	2.2%	1.3%	2.5%
<b>Miscellaneous</b>	1.3%	2.9%	6.1%	3.0%

Source: Annual edition of *Comparative Report of Local Government Revenues and Expenditures*, Auditor of Public Accounts.

## APPENDIX

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### REAL ESTATE TAX REVENUE

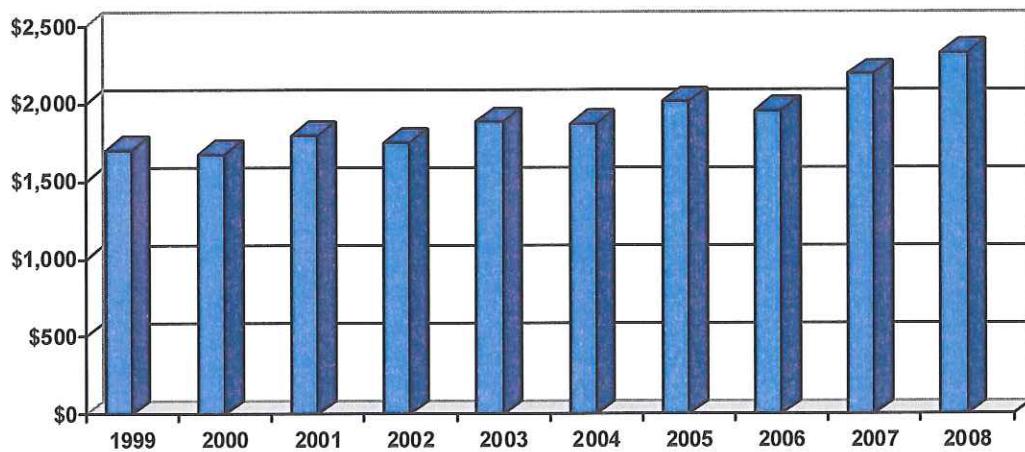
After adjusting for inflation, real estate tax revenue per Poquoson household has increased by approximately 36.4% in 1999 dollars, or an average of 3.6% per year.

#### Total Real Estate Property Tax Revenue Per Household

<b>Year</b>	<b>Revenue In Current Dollars</b>	<b>Revenue Per Household</b>	<b>Revenue in 1999 Dollars</b>	<b>Revenue Per Household</b>
1999	\$7,236,087	\$1,704	\$7,236,087	\$1,704
2000	\$7,390,489	\$1,719	\$7,196,192	\$1,674
2001	\$8,289,411	\$1,906	\$7,806,074	\$1,795
2002	\$8,327,868	\$1,885	\$7,718,789	\$1,747
2003	\$9,345,943	\$2,082	\$8,459,379	\$1,884
2004	\$9,546,989	\$2,106	\$8,480,229	\$1,870
2005	\$10,681,417	\$2,338	\$9,184,800	\$2,011
2006	\$10,974,911	\$2,349	\$9,126,858	\$1,953
2007	\$13,208,997	\$2,697	\$10,716,829	\$2,188
2008	\$13,440,790	\$2,984	\$10,475,397	\$2,325
<b>% CHANGE</b>	<b>85.7%</b>	<b>75.1%</b>	<b>44.8%</b>	<b>36.4%</b>

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

#### Real Estate Tax Revenue Per Household



## APPENDIX

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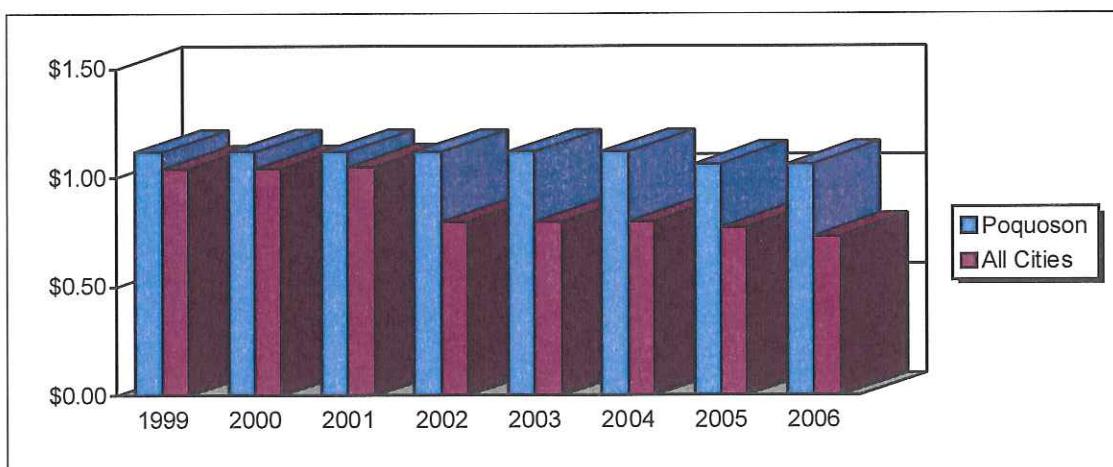
In considering Real Estate Tax Revenue, the locality's assessments must also be considered. The Assessment/Sales Ratio, computed by the State Department of Taxation, compares assessed values and selling prices of all residential property sold within a locality during a given year.

### Median, Nominal and Effective Real Estate Tax Rates

Year	Median Ratio		Nominal Tax Rates		Effective Tax Rates	
	Poquoson	VA Cities/ Counties	Poquoson	VA Cities/ Counties	Poquoson	VA Cities/ Counties
1999	96.1%	88.9%	\$1.12	\$1.04	\$1.06	\$0.92
2000	91.6%	85.2%	\$1.12	\$1.04	\$1.03	\$0.89
2001	93.8%	76.8%	\$1.12	\$1.05	\$1.05	\$0.80
2002	87.5%	83.8%	\$1.12	\$0.80	\$0.98	\$0.68
2003	85.8%	82.0%	\$1.12	\$0.80	\$0.96	\$0.66
2004	94.1%	77.8%	\$1.12	\$0.80	\$1.05	\$0.62
2005	77.4%	73.2%	\$1.12	\$0.77	\$0.82	\$0.57
2006	67.2%	75.0%	\$1.06	\$0.73	\$0.71	\$0.55

Source: *The 2006 Virginia Assessment/Sales Ratio Study*, Virginia Department of Taxation. Latest data available.

### Nominal Real Estate Tax Rate



## APPENDIX

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The City remains overwhelmingly dependent upon the single-family residential taxpayer base. The Commissioner of the Revenue has furnished the assessed values for single-family, multi-family residential property, commercial and agricultural property for each of the years shown below.

### Real Property Assessments by Category and Percent of Total

Year	Residential		Other		
	Single Family	Multi-Family	Commercial	Agriculture	Total
1999	91.9%	1.3%	6.5%	0.3%	100.0%
2000	91.6%	1.3%	6.8%	0.3%	100.0%
2001	91.6%	1.3%	6.8%	0.3%	100.0%
2002	91.8%	1.4%	6.6%	0.2%	100.0%
2003	91.8%	1.4%	6.6%	0.2%	100.0%
2004	92.0%	1.2%	6.6%	0.2%	100.0%
2005	91.9%	1.2%	6.7%	0.2%	100.0%
2006	92.6%	0.6%	6.6%	0.2%	100.0%
2007	94.1%	0.7%	5.0%	0.2%	100.0%
2008	93.3%	0.7%	5.8%	0.2%	100.0%

Source: Assessment data furnished by the Commissioner of the Revenue or City Assessor.

## APPENDIX

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Analysis of real estate revenue must consider the percentage of taxes actually collected by the Treasurer. Poquoson's record is as follows:

### Uncollected Current Property Taxes as a Percent of Net Levy

<b>Year</b>	<b>Percent</b>
1999	1.9%
2000	1.7%
2001	3.0%
2002	3.8%
2003	3.1%
2004	2.5%
2005	3.2%
2006	3.3%
2007	1.7%
2008	1.1%

Source: City of Poquoson's Treasurer

Bond rating firms consider that a municipality will normally be unable to collect about two or three percent of its current and back property taxes each year. If uncollected property taxes rise to more than five to eight percent, rating firms consider this a negative factor because it signals potential problems in the stability of the property tax base. Rating firms also consider it a negative factor if the rate of delinquency significantly rises for two consecutive years.

## APPENDIX

### PERSONAL PROPERTY TAX REVENUE

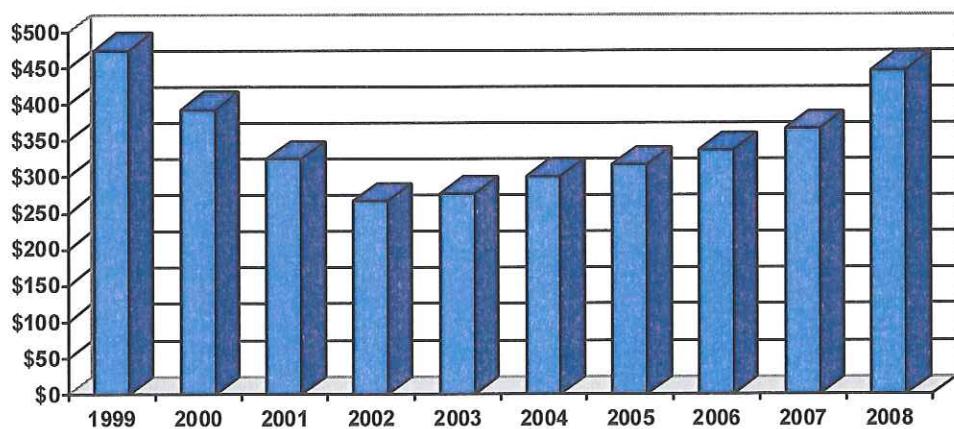
Assessments on personal property decreased for fiscal year 2010. In 1999, the State implemented the Personal Property Tax Relief Act (PPTRA), where the State reduced the percentage of personal property tax the citizen paid on vehicles. The State reimbursed localities for the reduced personal property taxes. Due to the soaring costs associated with PPTRA, the General Assembly made significant changes to PPTRA. The changes included converting the program from an entitlement program to a block grant formula that caps statewide relief to local governments. The cap for Poquoson as identified by the State Auditor of Public Accounts is \$1,923,430.

#### Total Personal Property Tax Revenue Per Household

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 1999 Dollars	Revenue Per Household
1999	\$2,017,181	\$475	\$2,017,181	\$475
2000	\$1,735,218	\$404	\$1,689,599	\$393
2001	\$1,495,673	\$344	\$1,408,464	\$324
2002	\$1,271,261	\$288	\$1,178,284	\$267
2003	\$1,367,354	\$305	\$1,237,646	\$276
2004	\$1,538,520	\$339	\$1,366,609	\$301
2005	\$1,682,524	\$368	\$1,446,779	\$317
2006	\$1,888,246	\$404	\$1,570,286	\$336
2007	\$2,210,975	\$451	\$1,793,826	\$366
2008	\$2,581,520	\$573	\$2,011,969	\$447
% CHANGE	28.0%	20.6%	-0.3%	-6.0%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

#### Personal Property Tax Revenue Per Household



## APPENDIX

### OTHER LOCAL SALES TAX REVENUE

Other Local Tax Revenue consists of revenue received from three general sources: revenue received from the local sales tax of 1% on taxable retail sales, revenue received from the Consumer Utility Tax imposed on electrical, gas and telephone bills, and revenue from other local taxes such as meals tax, business licenses, motor vehicle licenses, E-911 tax, taxes on recordations and wills, etc.

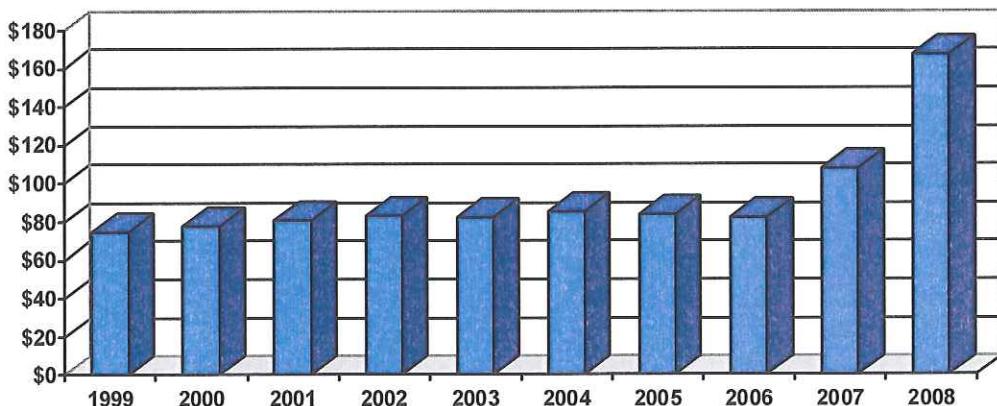
In current dollar terms, revenue received from the local 1% sales tax has increased by 201.6% since 1999. However, when viewed on a per household basis and after adjustment for inflation, revenue has increased by 121.5%. This increase is mainly due to the restructuring of local consumer taxes. A new 5% communication and sales and use tax imposed by the state was paid by customers of landline and wireless phones, satellite and radio services and other communication services and is now included in local sales tax revenue instead of Consumer Utility Tax revenue. This particular source of revenue, like personal property tax revenue, tends to follow general economic conditions.

#### Local Sales Tax Revenue Per Household

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 1999 Dollars	Revenue Per Household
1999	\$319,236	\$75	\$319,236	\$75
2000	\$343,158	\$80	\$334,136	\$78
2001	\$375,179	\$86	\$353,303	\$81
2002	\$395,630	\$90	\$366,695	\$83
2003	\$407,006	\$91	\$368,397	\$82
2004	\$435,253	\$96	\$386,619	\$85
2005	\$446,435	\$98	\$383,883	\$84
2006	\$458,238	\$98	\$381,076	\$82
2007	\$653,112	\$133	\$529,888	\$108
2008	\$962,735	\$214	\$750,330	\$167
<b>% CHANGE</b>	<b>201.6%</b>	<b>184.2%</b>	<b>135.0%</b>	<b>121.5%</b>

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

#### Local Sales Tax Revenue Per Household



## APPENDIX

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Revenue from the Consumer Utility Tax has declined when viewed on a per household basis in 1999 dollars. This is due to the restructuring of the local consumer taxes, which took effect on January 1, 2007. Part of this local Consumer Utility Tax is now a 5% Communication Sales and Use Tax and is included in local sales tax revenues.

### Consumer Utility Tax Revenue Per Household

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 1999 Dollars	Revenue Per Household
1999	\$421,374	\$99	\$421,674	\$99
2000	\$436,602	\$102	\$425,124	\$99
2001	\$416,631	\$96	\$392,338	\$90
2002	\$419,694	\$95	\$388,999	\$88
2003	\$440,543	\$98	\$398,753	\$89
2004	\$439,998	\$97	\$390,834	\$86
2005	\$447,622	\$98	\$384,904	\$84
2006	\$440,102	\$94	\$365,994	\$78
2007	\$354,783	\$72	\$287,845	\$59
2008	\$282,436	\$63	\$220,123	\$49
<b>% CHANGE</b>	-33.0%	-36.9%	-47.8%	-50.8%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

## APPENDIX

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When viewed on a per household basis after adjusting for inflation, Other Local Tax Revenue has kept pace with residential development. In 2002, meals tax increased from 4.0% to 5.5% and a 10 cent cigarette tax was instituted.

### Other Local Tax Revenue

<b>Year</b>	<b>Revenue in Current Dollars</b>	<b>Revenue Per Household</b>	<b>Revenue in 1999 Dollars</b>	<b>Revenue Per Household</b>
<b>1999</b>	\$1,084,665	\$255	\$1,084,665	\$255
<b>2000</b>	\$1,110,667	\$258	\$1,081,467	\$252
<b>2001</b>	\$1,192,544	\$274	\$1,123,009	\$258
<b>2002</b>	\$1,587,462	\$359	\$1,471,359	\$333
<b>2003</b>	\$1,594,936	\$355	\$1,443,639	\$322
<b>2004</b>	\$1,649,713	\$364	\$1,465,378	\$323
<b>2005</b>	\$1,741,665	\$381	\$1,497,633	\$328
<b>2006</b>	\$1,894,252	\$405	\$1,575,281	\$337
<b>2007</b>	\$1,533,294	\$313	\$1,244,004	\$254
<b>2008</b>	\$1,368,024	\$304	\$1,066,202	\$237
<b>% CHANGE</b>	26.1%	18.9%	-1.7%	-7.4%

Source: Annual edition of the City of Poquoson's *Adopted Annual Financial Plan*.

## APPENDIX

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### EXPENDITURES

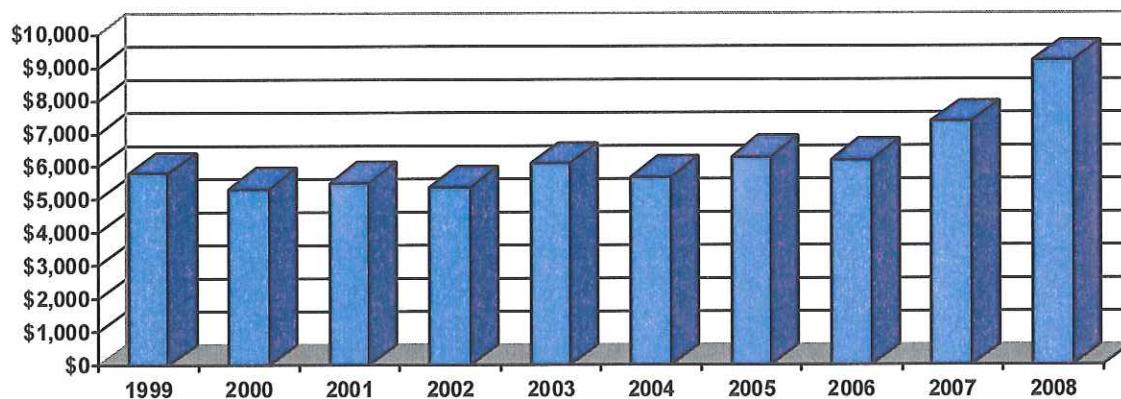
Total expenditures supported by Local, Federal and State funding, in current dollar terms, have grown from \$24 million in 1999 to over \$53 million in 2008, an increase of 116.6%. However, after adjustment for inflation and growth in households, the increase has been approximately 11.6% per year.

#### Total Expenditures Per Household

<b>Year</b>	<b>Expenditures in Current Dollars</b>	<b>Expenditures per Household</b>	<b>Expenditures in 1999 Dollars</b>	<b>Expenditures per Household</b>
<b>1999</b>	\$24,576,933	\$5,788	\$24,576,933	\$5,788
<b>2000</b>	\$23,596,725	\$5,488	\$22,976,363	\$5,343
<b>2001</b>	\$25,470,167	\$5,857	\$23,985,060	\$5,515
<b>2002</b>	\$25,665,657	\$5,809	\$23,788,535	\$5,384
<b>2003</b>	\$30,218,734	\$6,732	\$27,352,159	\$6,093
<b>2004</b>	\$29,050,658	\$6,407	\$25,804,601	\$5,691
<b>2005</b>	\$33,434,763	\$7,317	\$28,741,484	\$6,292
<b>2006</b>	\$34,896,340	\$7,468	\$29,020,186	\$6,210
<b>2007</b>	\$44,573,665	\$9,100	\$36,163,861	\$7,383
<b>2008</b>	\$53,225,297	\$11,815	\$41,482,394	\$9,208
<b>% CHANGE</b>	116.6%	104.1%	68.8%	59.1%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*, includes General, Special Revenue, Debt Service and Capital Projects Funds and Component Unit (School Board).

#### Total Expenditures Per Household



## APPENDIX

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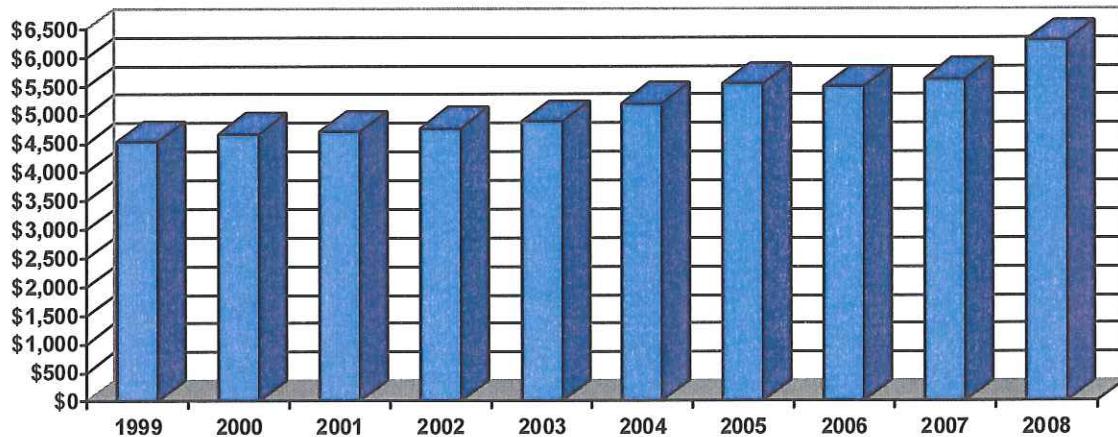
The operating budget, which funds recurring expenses, has shown a slight increase as new services have been added to meet the needs of a growing community and existing services have been improved. However, this increase has been extremely small at an average of 3.9% per year.

### Total Operating Expenditures Per Household

<b>Year</b>	<b>Expenditures in Current Dollars</b>	<b>Expenditures per Household</b>	<b>Expenditures in 1999 Dollars</b>	<b>Expenditures per Household</b>
1999	\$19,248,993	\$4,533	\$19,248,993	\$4,533
2000	\$20,645,634	\$4,801	\$20,102,857	\$4,675
2001	\$21,742,499	\$4,999	\$20,474,744	\$4,708
2002	\$22,785,888	\$5,158	\$21,119,385	\$4,780
2003	\$24,262,997	\$5,405	\$21,961,389	\$4,892
2004	\$26,555,078	\$5,857	\$23,587,871	\$5,202
2005	\$29,411,819	\$6,439	\$25,290,810	\$5,537
2006	\$30,829,867	\$6,597	\$25,638,461	\$5,487
2007	\$33,965,811	\$6,935	\$27,557,412	\$5,626
2008	\$36,393,471	\$8,078	\$28,364,112	\$6,296
<b>% CHANGE</b>	<b>89.1%</b>	<b>78.2%</b>	<b>47.4%</b>	<b>38.9%</b>

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

### Total Operating Expenditures Per Household



## APPENDIX

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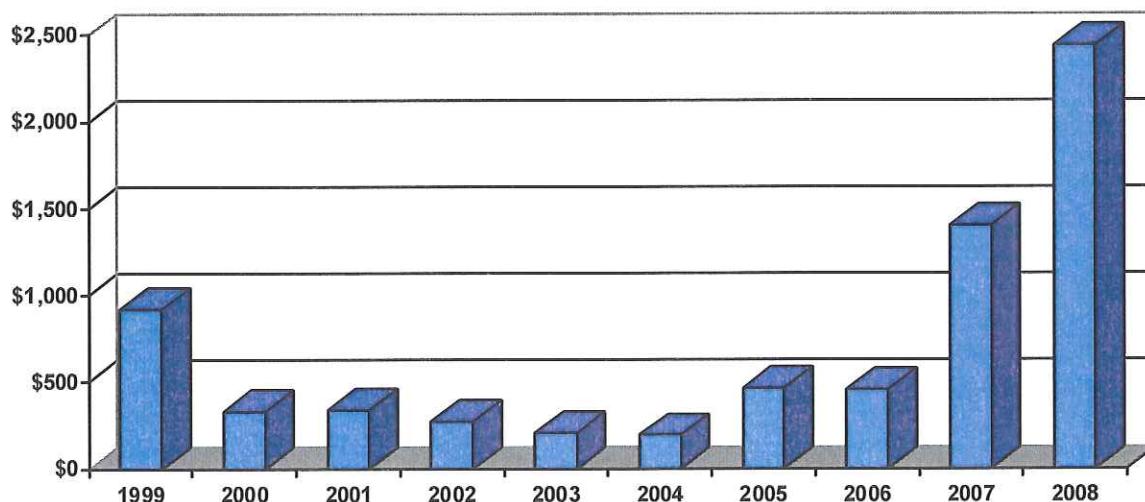
In the mid 1990's, the City started to address many long delayed capital projects. In 1998, the City started a major renovation and addition to the Poquoson High School and was completed in 1999. In 2000 to 2002, the City addressed smaller projects including renovations to Police Station and Parks and Recreation complex, replaced some larger Public Works equipment, built a second Fire Station, replaced a fire aerial/pumper truck, and dredged Messick Point area. In late 2004, the City began several projects located at Messick Point. The first two projects, a pier and boat ramp, were completed in 2005. In 2005, the City began the design phase of a new Elementary School and Fire Station which suffered extensive damage caused by Hurricane Isabel in 2003. In 2006, construction began on these two projects and is expected to be completed in 2009.

### Total Capital Expenditures Per Household

<b>Year</b>	<b>Expenditures in Current Dollars</b>	<b>Expenditures per Household</b>	<b>Expenditures in 1999 Dollars</b>	<b>Expenditures per Household</b>
<b>1999</b>	\$3,898,984	\$918	\$3,898,984	\$918
<b>2000</b>	\$1,471,535	\$342	\$1,432,848	\$333
<b>2001</b>	\$1,567,339	\$360	\$1,475,951	\$339
<b>2002</b>	\$1,282,450	\$290	\$1,188,655	\$269
<b>2003</b>	\$1,021,949	\$228	\$925,006	\$206
<b>2004</b>	\$987,539	\$218	\$877,194	\$193
<b>2005</b>	\$2,457,918	\$538	\$2,113,529	\$463
<b>2006</b>	\$2,544,998	\$545	\$2,116,449	\$453
<b>2007</b>	\$8,476,933	\$1,731	\$6,877,573	\$1,404
<b>2008</b>	\$14,078,149	\$3,125	\$10,972,138	\$2,436
<b>% CHANGE</b>	261.1%	240.3%	181.4%	165.2%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

### Total Capital Expenditures Per Household



## APPENDIX

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### Operating Expenditures Per Household In 1999 Dollars

The table below depicts the growth in operating expenditures by function of government, on a per-household basis and after adjustment for inflation.

<b>Year</b>	<b>Education</b>	<b>Public Safety</b>	<b>Public Works</b>	<b>Parks, Recreation and Culture</b>
<b>1999</b>	\$3,119	\$638	\$205	\$150
<b>2000</b>	\$3,204	\$667	\$223	\$150
<b>2001</b>	\$3,270	\$670	\$193	\$158
<b>2002</b>	\$3,264	\$689	\$215	\$151
<b>2003</b>	\$3,288	\$761	\$204	\$154
<b>2004</b>	\$3,512	\$785	\$221	\$150
<b>2005</b>	\$3,748	\$836	\$242	\$156
<b>2006</b>	\$3,633	\$864	\$219	\$166
<b>2007</b>	\$3,678	\$889	\$243	\$176
<b>2008</b>	\$3,764	\$1,011	\$255	\$200
<b>% CHANGE</b>	20.7%	58.4%	24.7%	32.9%

<b>Year</b>	<b>General</b>			<b>Total</b>
	<b>Administration</b>	<b>Debt Service</b>	<b>All Other</b>	
<b>1999</b>	\$250	\$337	\$172	\$4,870
<b>2000</b>	\$260	\$335	\$171	\$5,010
<b>2001</b>	\$254	\$468	\$143	\$5,154
<b>2002</b>	\$264	\$335	\$197	\$5,115
<b>2003</b>	\$257	\$309	\$914	\$5,887
<b>2004</b>	\$261	\$295	\$274	\$5,498
<b>2005</b>	\$291	\$295	\$285	\$5,852
<b>2006</b>	\$312	\$271	\$308	\$5,775
<b>2007</b>	\$329	\$362	\$456	\$6,132
<b>2008</b>	\$343	\$468	\$614	\$6,654
<b>% CHANGE</b>	37.3%	38.9%	257.3%	36.6%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

## APPENDIX

While education, public safety, parks, recreation and culture, and debt service categories have increased since 1999, total expenditures are still about 11% under the average level of expenditures incurred by other Virginia localities, as shown on the following table. Poquoson residents fund their school system at 114% of the average local expenditures, while other areas of government are generally under the average expenditures level prevailing throughout the State.

### Operating Expenditures City of Poquoson Compared to State Average by Per-Capita Expenditures

	1999			2008		
	Poquoson	All Cities	% of Avg.	Poquoson	All Cities	% of Avg.
Education	\$1,180.88	\$1,088.82	108.5%	\$1,897.90	\$1,663.79	114.1%
Public Safety	\$235.19	\$385.75	61.0%	\$507.95	\$646.62	78.6%
Public Works	\$109.09	\$208.81	52.2%	\$206.02	\$301.79	68.3%
Parks, Recreation and Cultural	\$80.67	\$93.39	86.4%	\$137.81	\$160.45	85.9%
General Administration	\$96.24	\$93.74	102.7%	\$181.70	\$152.38	119.2%
Judicial Administration	\$12.59	\$38.55	32.7%	\$23.59	\$66.51	35.5%
Health & Welfare	\$77.83	\$286.06	27.5%	\$170.12	\$446.08	38.1%
Community Development	\$22.35	\$60.45	37.0%	\$257.47	\$152.05	127.6%
TOTAL	<u>\$1,814.84</u>	<u>\$2,255.57</u>	80.46%	<u>\$3,382.56</u>	<u>\$3,589.67</u>	94.23%

Source: Annual edition of the *Report of Local Government Revenues and Expenditures*, Auditor of Public Accounts.

## APPENDIX

### DEBT SERVICE

Debt Service is defined as the amount of interest and principal that must be paid on long-term debt. As the amount decreases, it lessens obligations and increases expenditure flexibility. Credit industry standards provide for a 20% ratio of total operating expenditures before debt service is considered to be a potential problem.

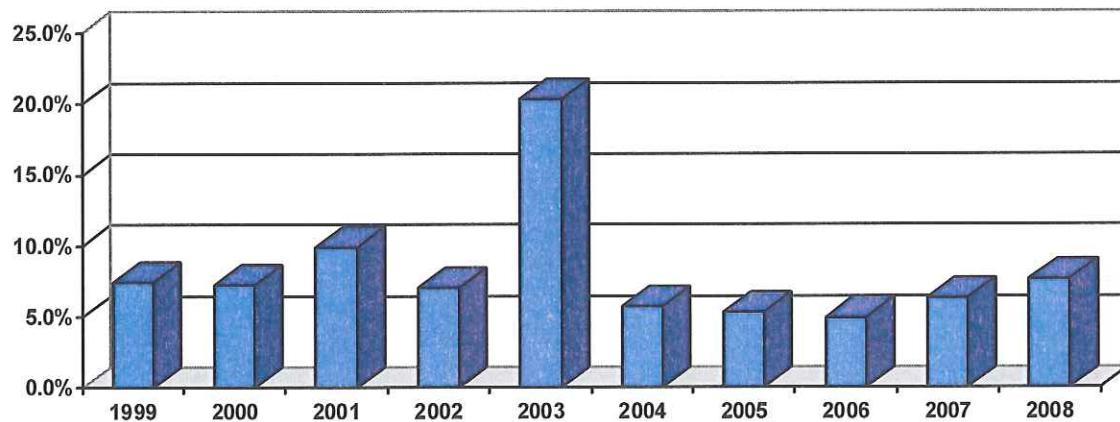
As shown in the table below, the City's 7.6% ratio of debt service to total operating expenditures is acceptable.

#### Ratio of Debt Service to Total Operating Expenditures

Year	Debt Service	Operating Expenditures	Percent of Expenditures
1999	\$1,428,956	\$19,248,993	7.4%
2000	\$1,479,556	\$20,645,634	7.2%
2001	\$2,160,329	\$21,742,499	9.9%
2002	\$1,597,319	\$22,785,888	7.0%
2003	\$4,933,788	\$24,262,997	20.3%
2004	\$1,508,041	\$26,555,078	5.7%
2005	\$1,565,026	\$29,411,819	5.3%
2006	\$1,521,475	\$30,829,867	4.9%
2007	\$2,130,921	\$33,965,811	6.3%
2008	\$2,753,677	\$36,393,471	7.6%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

#### Ratio of Debt Service to Total Expenditures



## APPENDIX

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There is also a legal limit for cities in Virginia whereby the amount of bonded long-term debt cannot exceed 10% of the city's total assessed value or real property. As the table below shows, the city's ratio of bonded debt to assessed valuation amounts to 2.5%.

Capacity is therefore available should City Council decide to undertake additional long-term borrowing to fund infrastructure and capital improvements.

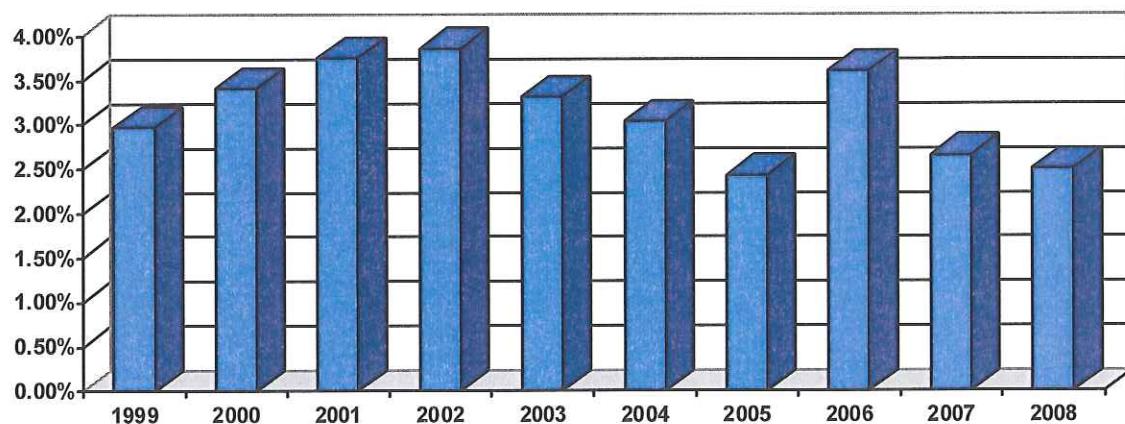
### Ratio of Bonded Debt to Assessed Value

#### *Bonded Debt*

Year	<i>Assessed Value of Taxable Real Estate</i>			<i>General Fund Supported</i>		<i>Enterprise Funds</i>	<i>Total</i>	<i>Ratio Debt to Assessed Value</i>
				<i>General Fund Supported</i>	<i>Enterprise Funds</i>			
<b>1999</b>	\$646,653,931	\$14,631,049	\$4,560,591	\$19,191,640				3.0%
<b>2000</b>	\$661,130,085	\$13,818,890	\$8,699,313	\$22,518,203				3.4%
<b>2001</b>	\$736,710,386	\$14,536,070	\$13,108,140	\$27,644,210				3.8%
<b>2002</b>	\$749,021,297	\$14,145,971	\$14,779,335	\$28,925,306				3.9%
<b>2003</b>	\$827,604,136	\$13,233,807	\$14,131,490	\$27,365,297				3.3%
<b>2004</b>	\$847,283,735	\$12,269,134	\$13,506,624	\$25,775,758				3.0%
<b>2005</b>	\$1,015,002,306	\$11,914,942	\$12,791,016	\$24,705,858				2.4%
<b>2006</b>	\$1,037,303,141	\$25,372,361	\$12,049,089	\$37,421,450				3.6%
<b>2007</b>	\$1,637,487,196	\$32,296,617	\$11,280,327	\$43,576,944				2.7%
<b>2008</b>	\$1,678,329,182	\$31,481,938	\$10,508,638	\$41,990,576				2.5%
<b>% CHANGE</b>	<b>159.5%</b>	<b>115.2%</b>	<b>130.4%</b>	<b>118.8%</b>				<b>-19.0%</b>

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

### Ratio of Bonded Debt to Assessed Value



## **GLOSSARY**

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**ACCRUAL BASIS** – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**APPROPRIATION** - An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**ASSESSED VALUATION** - A valuation set upon real estate or other property by the City Assessor as a basis for levying property taxes.

**BOND** - A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

**BUDGET** – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**CAPITAL IMPROVEMENTS PLAN (CIP)** – A planning tool that identifies necessary capital projects for the City of Poulsbo over a five-year period.

**CAPITAL OUTLAY** – Outlays resulting in the acquisition of, or addition to, fixed assets. Exceptions to this are major capital facilities which are constructed or acquired – such as, land and buildings. These are funded in the Capital Improvement Budget.

**CHARGES FOR SERVICES** – Fees the City charges users of government services, such as recreation fees, court costs, library fines, etc.

**CONTINGENCY ACCOUNT** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**DEBT SERVICE** – The annual principal and interest payments for the debt incurred by the City in the process of acquiring capital outlay or constructing capital facilities.

**DEPARTMENT** – A major administrative division of the City that has overall management responsibility for an operation or a group of related operations within a functional area.

**DEPRECIATION** - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence; (2) that portion of the cost of a capital asset which is charged as an expense during a particular period.

**ENCUMBRANCES** – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

**ENTERPRISE FUND** – Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

**ESTIMATED REVENUES** – Are budgetary accounts, which reflect the amount of revenue estimated to be accrued during the fiscal year.

## GLOSSARY

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**EXPENDITURES** - An outflow of resources that results in a decrease in the fund's net assets. Expenditures, used with governmental-type funds, are categorized as current expenditures, debt service, capital outlays, and other financing uses. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and on special assessment indebtedness secured by interest-bearing special assessment levies, which should be recognized when due.

**EXPENSES** - Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.

**EXECUTIVE SUMMARY** - A general discussion of the proposed budget presented in writing as a part of the budget document. The executive summary explains principal budget issues against the background financial experience in recent years and presents recommendations made by the City Manager.

**FEDERAL GOVERNMENT, Revenue from the** – Funds provided by the federal government to compensate the locality for federal program impact, for programs jointly funded by the locality and the federal government and outright grants.

**FINES AND FORFEITURES** – A broad range of fines and forfeitures for violations of local government ordinances.

**FIXED ASSETS** – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FISCAL YEAR** - A twelve-month period to which the annual budget applies and at the end of which a governmental unit determines its financial position and results of operation. The City of Poquoson uses July 1<sup>st</sup> to June 30<sup>th</sup> as its fiscal year.

**FUND** - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**FUND BALANCE** - The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

**GENERAL OBLIGATION BONDS** - When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – This refers to a set of standard rules and procedures used to account for the receipt and expenditure of funds.

**GENERAL PROPERTY TAXES** – Taxes on real and personal property, both tangible and intangible, such as vehicles, real estate and business equipment. Interest and penalties on delinquent taxes are also included in the category.

## **GLOSSARY**

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**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)** – An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of generally accepted accounting principles for state and local government since its inception.

**GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB)** – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the National Council on Governmental Accounting (NCGA).

**GOVERNMENTAL FUNDS** – Funds generally used to account for tax-supported activities. The City has four governmental funds: The general fund, debt service fund, capital projects fund and special revenue grant fund.

**GRANT** - A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

**INDUSTRIAL DEVELOPMENT AUTHORITY (IDA)** – A political subdivision of the Commonwealth of Virginia with such public and corporate powers as set forth in the Industrial Development & Revenue Act.

**INTERNAL SERVICE FUND** – Proprietary fund type that is used to report an activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units on a cost-reimbursement basis.

**LINE OF CREDIT (LOC)** – Short-term interest bearing note issued by the government.

**MODIFIED ACCRUAL ACCOUNTING** - All governmental funds and expendable trust funds use the modified accrual basis of accounting. The private sector's accrual basis of accounting is "modified" for governmental units, so that revenue is recognized in the accounting period when it becomes measurable and available. Expenditures are recorded when the liability is incurred or in the absence of a liability, when the cash disbursement is made.

**NET ASSETS, or EQUITY** – The residual interest in the assets of an entity that remains after deducting its liabilities; sometimes referred to as equity.

**OPERATING BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenue estimates).

**PERMITS, PRIVILEGES FEES, AND REGULATORY LICENSES** – The class of permits, fees, and licenses which includes such levies as user permits to cover costs of processing requests for changes in zoning, building permits, electrical permits, plumbing permits, to license animals, etc.

**PERSONAL PROPERTY TAX RELIEF ACT OF 1998 (PPTRA)** – A State legislative action to decrease the amount of personal property that citizens pay on qualified vehicles. The State pays the locality the amount of the relief, so that the locality is not out any money, even though the citizen is given relief. Vehicles must be used for personal use and not a business to qualify for relief. Large trucks, commercial vehicles, RV's, boats, and utility trailers continue to pay full personal property taxes.

## **GLOSSARY**

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For qualified vehicles valued at \$1,000 or less, the taxpayer pays nothing and the State reimburses the locality for the entire amount. Qualified vehicles are given 50% relief on the tax for vehicles assessed between \$1,000 and \$20,000. The tax on any assessments over \$20,000 is not given any relief.

**RETAINED EARNINGS** – An equity account reflecting the accumulated earnings of any enterprise or internal service fund.

**REVENUE** - The term designates an increase to a fund's assets which does not increase a liability (e.g., proceeds from a loan), does not represent a repayment of an expenditure already made, does not represent a cancellation of certain liabilities, and does not represent an increase in contributed capital.

**REVENUE ESTIMATE** - A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

**REVENUE AND EXPENDITURE DETAIL** - Represents the smallest level or breakdown in budgeting for revenue and expenditures.

**TAX RATE** - The amount of tax levied for each \$100 of assessed value.

**TRANSFERS FROM OTHER FUNDS** - Budget line item used to reflect transfers of financial resources into one fund from another fund.

**TRANSFERS TO OTHER FUNDS** - Budget line item used to reflect transfers of financial resources out of one fund to another fund.

**UNAPPROPRIATED FUND BALANCE** - The excess of a fund's assets and estimated revenue for a period over its liabilities, reserves, and available appropriations for the period.

**UNRESTRICTED NET ASSETS** – That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

**VIRGINIA RETIREMENT SYSTEM (VRS)** – An agent multiple-employer public retirement system that acts as a common investment and administrative agent for the political subdivisions in the Commonwealth of Virginia.

## FREQUENTLY USED ACRONYMS AND ABBREVIATIONS

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ABC	-	Alcoholic Beverage Control
ABOS	-	Anderson-Bugg Outboard Services
ACOE	-	Army Corps of Engineers
AED	-	Automated External Defibrillator
ARB	-	Architectural Review Board
ASFPM	-	Association of State Flood Plain Managers
AV	-	Assessed Valuation
BAI	-	Bright & Associates
BMP	-	Best Management Practice
BZA	-	Board of Zoning Appeals
CAMA	-	Computer Assisted Mass Appraisal
CBLAD	-	Chesapeake Bay Local Assistance Dept.
CBRN	-	Chemical, Biological, Radiological, Nuclear
CDBG	-	Community Development Block Grant
CD-ROM	-	Compact Disc – Read Only Memory
CIP	-	Capital Improvement Plan
CNU	-	Christopher Newport University
COPS	-	Community Oriented Police Services
CRIMES	-	Comprehensive Regional Information Management Exchange System
CSA	-	Comprehensive Services Act
DCR	-	Department of Conservation and Recreation
DEQ	-	Department of Environmental Quality
DMV	-	Division of Motor Vehicles
DPOR	-	Department of Professional Occupation Regulation
DUI	-	Driving Under the Influence
E & S	-	Erosion & Sediment
E-911	-	Emergency 911
EMD	-	Emergency Medical Dispatch
EMS	-	Emergency Medical Service
EMT	-	Emergency Medical Technician
EPA	-	Environmental Protection Agency
FEMA	-	Federal Emergency Management Agency
FTE	-	Full Time Equivalent
FY	-	Fiscal Year
GAAP	-	Generally Accepted Accounting Principles
GASB	-	Governmental Accounting Standards Board
GFOA	-	Government Finance Officers Association
GIS	-	Geographic Information System
GO	-	General Obligation
HAVA	-	Help America Vote Act
hcf	-	100 cubic feet
HMGP	-	Hazard Mitigation Grant Program
HRPDC	-	Hampton Roads Planning District Committee
HVAC	-	Heating, Ventilation, and Air Conditioning
ICC	-	International Code Council
IDA	-	Industrial Development Authority
IRMS	-	Integrated Revenue Management System
ISO	-	Insurance Service Office

## FREQUENTLY USED ACRONYMS AND ABBREVIATIONS

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LIDAR	-	Laser Imaging Detection Ranging
LINX	-	Law Enforcement Information Exchange
LOC	-	Line of Credit
MOM	-	Maintenance and Operations Manual
MPO	-	Metropolitan Planning Organization
MS4	-	Municipal Separate Storm Sewer System
NADA	-	National Automobile Dealer's Association
NASA	-	National Aeronautics and Space Administration
NAST	-	NASA Aeronautics Support Team
NBA\WNBA	-	National Basketball Association\Women's National Basketball Association
NFPA	-	National Fire Protection Association
NPDES	-	National Pollutant Discharge Elimination System
NVRA	-	National Voter Registration Act
PES	-	Poquoson Elementary School
PHS	-	Poquoson High School
PMS	-	Poquoson Middle School
PPS	-	Poquoson Primary School
PPTRA	-	Personal Property Tax Relief Act
PYFCA	-	Poquoson Youth Football/Cheerleading Association
RE	-	Real Estate
REO	-	Registered Election Official
ROW	-	Right Of Way
RPA	-	Resource Protection Area
RV	-	Recreational Vehicle
SC	-	Service Charge
SCBA	-	Self Contained Breathing Apparatus
SOL	-	Standards of Learning
SPCA	-	Society for the Prevention of Cruelty to Animals
SSES	-	Sanitary Sewer Evacuation System
SSO or SSOS	-	Sanitary Sewer Overflows
TEA 21	-	TEA 21 Museum Grant
TNCC	-	Thomas Nelson Community College
VAZO	-	Virginia Association of Zoning Officials
VDEM	-	Virginia Department of Emergency Management
VDOT	-	Virginia Department of Transportation
VML	-	Virginia Municipal League
VMRC	-	Virginia Marine Resources Commission
VoIP	-	Voice over the Internet
VPA	-	Virginia Port Authority
VPDES	-	Virginia Pollutant Discharge Elimination System
VPPSA	-	Virginia Peninsulas Public Service Authority
VPSA	-	Virginia Public Schools Authority
VPSU	-	Virginia Peninsula Swimming Union
VRA	-	Virginia Resources Authority
VRS	-	Virginia Retirement System
YMCA	-	Young Men's Christian Association
800 MHz	-	800 MHz radio/communications system